



REPUBLIC OF MAURITIUS

ANNEX
TO
BUDGET SPEECH
2024 - 2025

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and Development

BUDGET MEASURES

EXPLANATORY NOTES

**MAIN PROVISIONS TO BE INCLUDED IN
THE FINANCE (MISCELLANEOUS PROVISIONS) BILL 2024**

Table of Contents

Part A – Taxation and Public Finance

A.1.	Schemes and Allowances	1
A.2.	Income Tax	5
A.3.	Property Taxes	5
A.4.	Customs Duty.....	6
A.5.	Excise Duty	6
A.6.	Value Added Tax.....	7
A.7.	Passenger Solidarity Fee	9
A.8.	Tax Administration.....	9
A.9.	Lease of State Lands – Facilities for Hotel Reconstruction and Renovation	18
A.10.	Smart City Scheme	19
A.11.	Public Financial Management.....	19

Part B – Other Budget Measures

B.1.	Improving the Doing Business Environment	22
B.2.	Re-Engineering the Tourism Sector.....	24
B.3.	Supporting Artists	25
B.4.	Improving Public Procurement and Implementation of Capital Projects	25
B.5.	Enhancing the Energy Sector	28
B.6.	Promoting Environmental Sustainability	29
B.7.	Improving Port Development and Efficiency	31
B.8.	Ensuring Consumer Protection.....	33
B.9.	Supporting Education, Training and Apprenticeship	34
B.10.	Strengthening Health Services	35
B.11.	Developing the Sports Economy	35
B.12.	Promoting Social Work and Welfare	36
B.13.	Combatting Drug Trafficking.....	36
B.14.	Developing the Care Economy	36
B.15.	Maurice Stratégie	37

Part C – Other Legislations

C.1.	Allied Health Professionals Council Act	38
C.2.	Animal Diseases Act	38

C.3.	Ayurvedic and Other Traditional Medicines Act	38
C.4.	Bank of Mauritius Act	39
C.5.	Banking Act	39
C.6.	Captive Insurance Act, Financial Services Act, Insurance Act and Private Pension Schemes Act	40
C.7.	Certificate of Character Act	40
C.8.	Civil Service Family Protection Scheme Act	40
C.9.	Civil Status Act	40
C.10.	Companies Act	41
C.11.	Competition Act	42
C.12.	Construction Industry Authority Act	43
C.13.	Consumer Protection (Price and Supplies Control) Act	43
C.14.	Cybersecurity and Cybercrime Act	44
C.15.	Declaration of Assets Act	44
C.16.	Dental Council Act, Medical Council Act and Pharmacy Council Act	44
C.17.	Economic Development Board Act	45
C.18.	Electricity Act	45
C.19.	Employment Relations Act	45
C.20.	Energy Efficiency Act	47
C.21.	Environment Protection Act	47
C.22.	Fair Trading Act	47
C.23.	Financial Crimes Commission Act	47
C.24.	Financial Reporting Act	48
C.25.	Financial Services Act	49
C.26.	Fisheries Act	50
C.27.	Forests and Reserves Act	50
C.28.	Freeport Act	50
C.29.	Gambling Regulatory Authority Act	51
C.30.	Higher Education Act	51
C.31.	Industrial Court Act	52
C.32.	Information and Communication Technologies Act	52
C.33.	Irrigation Authority Act	53
C.34.	Law Practitioners Act and Institute for Judicial and Legal Studies Act	54

C.35.	Le Morne Heritage Trust Fund Act	54
C.36.	Local Government Act.....	54
C.37.	Mauritius Agricultural Marketing Act	55
C.38.	Mauritius Cane Industry Authority Act.....	55
C.39.	Mauritius Deposit Insurance Scheme Act	55
C.40.	Merchant Shipping Act	56
C.41.	National Agricultural Products Regulatory Office Act	56
C.42.	National Payment Systems Act	57
C.43.	Native Terrestrial Biodiversity and National Parks Act.....	58
C.44.	Non-Citizens (Employment Restriction) Act.....	58
C.45.	Pensions Act	58
C.46.	Ports Act.....	59
C.47.	Private Health Institutions Act.....	59
C.48.	Private Secondary Education Authority Act	59
C.49.	Probation of Offenders Act and Reform Institutions Act.....	59
C.50.	Registration of Associations Act	60
C.51.	Removal of Sand Act.....	61
C.52.	Road Traffic Act.....	61
C.53.	Roads Act.....	61
C.54.	Shooting and Fishing Leases Act	62
C.55.	Social Contribution and Social Benefits Act.....	62
C.56.	State Lands Act and Pas Géométriques Act.....	62
C.57.	Statutory Bodies (Accounts and Audit) Act	62
C.58.	Statutory Bodies Pension Funds Act	63
C.59.	Sugar Industry Efficiency Act.....	63
C.60.	Sugar Insurance Fund Act.....	64
C.61.	Tourism Authority Act	64
C.62.	University of Mauritius Act	64
C.63.	Veterinary Council Act.....	64
C.64.	Virtual Asset and Initial Token Offering Services Act.....	65
C.65.	Workers' Rights Act.....	65
C.66.	Miscellaneous.....	67

Acronyms

AML/CFT	Anti-Money Laundering and Combating the Financing of Terrorism
BLUP	Building and Land Use Permit
BOM	Bank of Mauritius
CEB	Central Electricity Board
CSG	Contribution Sociale Généralisée
EDB	Economic Development Board
EIA	Environmental Impact Assessment
EOE	Export Oriented Enterprise
e-PS	e-Procurement System
FCC	Financial Crimes Commission
FSC	Financial Services Commission
HRDC	Human Resource Development Council
IRP	Independent Review Panel
MCIA	Mauritius Cane Industry Authority
MITD	Mauritius Institute of Training and Development
MOFEPD	Ministry of Finance, Economic Planning and Development
MRA	Mauritius Revenue Authority
NGOs	Non-Governmental Organisations
NSIF	National Social Inclusion Foundation
NSLD	New Social Living Development Ltd
PFM	Public Financial Management
PIM	Public Investment Management
PPO	Procurement Policy Office
RE	Renewable Energy
SME	Small and Medium Enterprise
VAT	Value Added Tax
VEFA	Vente en L'état Futur D'achèvement

Part A – Taxation and Public Finance

A.1. Schemes and Allowances

(a) CSG Income Allowance

Eligible individuals will be granted up to 12 months to provide their bank details to enable the Mauritius Revenue Authority (MRA) to credit their bank account.

(b) CSG Child Allowance

The MRA will be allowed to pay the Child Allowance for a period of 12 months preceding an application under the scheme instead of only 3 months.

The time limit to entertain an application will be extended to 31 December 2025.

(c) Home Ownership Scheme

Regarding a property acquired under '*vente en l'état futur d'achèvement*' (VEFA), the refund will be made in respect of the amount paid by the purchaser under the VEFA agreement up to 30 June 2025.

A property which has been the subject of a reservation in the prescribed manner will also qualify under the Scheme provided the deed of transfer is signed and registered not later than 30 June 2025.

Where a property is acquired under a *vente à terme*, payment under the Scheme will be made at the time the buyer pays the purchase price for the property but not later than 30 June 2025.

(d) Home Loan Payment Scheme

The Home Loan Payment Scheme provides for a refund of 5% of the amount borrowed under a secured housing loan up to a maximum of Rs 500,000.

The amounts of loan disbursed up to 30 June 2025 will qualify under the Scheme.

(e) *Prime à L'Emploi* Scheme

As from 17 November 2023, the minimum unemployment period for a person to qualify under the *Prime à L'Emploi* Scheme has been reduced from one year to 3 months.

Employers are required to safeguard employment of an employee for a period of at least three years.

An employer who lays off an employee is required to wait at least 3 months prior to making an application under the Scheme.

(f) Independence Allowance

The time limit to entertain an application, for the Independence Allowance, will be extended from 3 months to 12 months from the date an eligible youth attains the age of 18 years.

(g) Diesel Financial Support

A financial assistance of Rs 5 per litre of Diesel consumed will be provided to certain categories of businesses.

(h) Financial Assistance to Employers

The Income Tax Act will be amended to implement the decision of Government to provide a monthly financial assistance for payment of the National Minimum Wage and salary compensation 2024 (10% of basic salary with a maximum of Rs 2,000) of –

(i) Employees earning national minimum wage

- (A) Rs 3,500 per employee of an Export Oriented Enterprise (EOE);
- (B) Rs 3,500 or Rs 1,750 per employee of a manufacturing enterprise with annual turnover not exceeding Rs 100 million, depending on the profitability of the enterprise;
- (C) Rs 2,500 or Rs 1,250 per employee of a Small and Medium Enterprises (SME) or a manufacturing enterprise with annual turnover between 100 million and Rs 500 million, depending on the profitability of the enterprise;
- (D) Rs 1,250 or Rs 625 per employee of other enterprises facing difficulties, depending on the profitability of the enterprise; and
- (E) Rs 2,500 per employee of a registered charitable institution or a registered religious body.

(ii) Employees earning basic salary above the national minimum wage but not exceeding Rs 50,000 monthly

- (A) Maximum of Rs 2,000 per employee of an EOE;
- (B) Maximum of Rs 2,000 or Rs 1,000 per employee of an SME or a manufacturing enterprise with annual turnover not exceeding Rs 500 million, depending on the profitability of the enterprise;
- (C) Maximum of Rs 1,000 or Rs 500 per employee of other enterprises facing difficulties, depending on the profitability of the enterprise; and
- (D) Maximum of Rs 2,000 per employee of a registered charitable institution or a registered religious body.

(iii) Duration of Assistance

This assistance will be payable –

- (A) for the period from January 2024 to December 2024 to EOE, SMEs, manufacturing enterprises, registered charitable institutions and registered religious bodies; and
- (B) for such period as may be approved by the Minister of Finance, Economic Planning and Development for other enterprises up to December 2024.

A.2. Income Tax

(a) Other Exemptions and Reliefs – Exempt Income

- (i) The exemption threshold on lump sum received as pension, retiring allowance or severance allowance will be raised from Rs 2.5 million to Rs 3 million.
- (ii) Interest income derived from a bond issued by a public sector company to finance infrastructure projects provided the exemption is approved by the Minister of Finance, Economic Planning and Development.
- (iii) Compensation payable, as from 01 January 2024, by Government or a public sector body for losses directly or indirectly suffered as a result of a natural disaster.
- (iv) An allowance paid by Government to an individual under a financial assistance scheme.
- (v) The exemption granted in respect of income derived from the sale of securities will be extended to cover sale of virtual assets and virtual tokens.

(b) Medical, Biotechnology or Pharmaceutical Sector

Income derived from intellectual property assets by a manufacturing company engaged in medical, biotechnology or pharmaceutical sector will be taxed at the rate of 15% instead of 3% in order to comply with international norms.

A.3. Property Taxes

The transfer of a social housing unit by the New Social Living Development Ltd (NSLD) will be exempted from the payment of registration duty, land transfer tax and tax on transfer of leasehold rights in State land.

A.4. Customs Duty

The applicable 15% customs duty will be abolished on milk beverages obtained from nuts, such as walnut and chestnut, to be at par with similar milk beverages such as almond milk, oat milk and soya milk.

A.5. Excise Duty

(a) Alcoholic Products

A new category of wine, called wine cooler, with alcoholic strength between 1.2 per cent and 8.5 per cent of alcohol by volume will be introduced for specified categories of wine. Consequential amendment will accordingly be made to the definition of these specified categories of wine.

The following rates of excise duty will be applicable for wine coolers –

Product	Rate of excise duty per litre
Wine cooler	Rs 186.00
Admixed wine cooler	Rs 80.00
Fruit wine cooler	Rs 31.00
Island wine cooler	Rs 31.00
Made–wine cooler	Rs 66.00
Sparkling wine cooler (other than Champagne)	Rs 186.00

The existing excise duty of Rs 2 per unit on cans will be applicable on wine coolers in can.

(b) Excise Licence for the Storage and Maturation of Alcoholic Products

A new Excise Licence will be introduced for the storage and maturation of alcoholic products meant for export or transfer to another excise licensee. The licence fee will be Rs 25,000.

(c) Plastic Bottles Manufactured from Plant-based Materials

Plastic bottles made from plant-based materials will be exempted from the Rs 2 excise duty per unit on plastic bottles used in the beverages industry.

(d) Motor Vehicles– Excise/Customs duty on conventional petrol/diesel driven vehicles

The current Excise/Customs Duty Rebate Scheme, wherein a rebate of 45% or 55% was granted on motor vehicles, will end on 30 June 2024. With effect from 01 July 2024, the rebate rates will be incorporated in the statutory excise and customs duty rates on conventional petrol and diesel driven vehicles. The statutory excise and customs duty rates will be permanently reduced by the amount of the rebates.

A.6. Value Added Tax

- (a) Value Added Tax (VAT), customs duty and excise duty on the procurement of goods and services for a project will be exempted where that project is funded by a donor organisation to the tune of at least 50 per cent grant or concessionary loan.

- (b) The following products will be made zero-rated for VAT purposes –
- | | |
|--|--------------------------------|
| (i) vegetable seeds,
fruit and flower
seeds, bulbs and
plants used for
sowing or planting; | (iii) plant pots; |
| (ii) seedling trays; | (iv) agricultural
sprayers; |
| | (v) roasted coffee; and |
| | (vi) baby lotions. |
- (c) The services provided by a Management Company to (i) trusts whose settlor and beneficiaries are non-residents or (ii) foundations whose founder and beneficiaries are non-residents will be made zero-rated for VAT purposes.
- (d) The entrance fee to digital art galleries will be exempted from VAT.
- (e) Provision will be made to allow diplomatic missions and agents to benefit from VAT exemption or refund on services.
- (f) The VAT exemption granted on the construction of a purpose-built building for the provision of primary, secondary and tertiary education will be extended to pre-primary and Technical and Vocational Education and Training with retrospective effect.
- (g) Provision will be made to grant VAT exemption on motor vehicles, linked to construction, to approved contractors engaged in the construction of social housing units under a contract with New Social Living Development Ltd with retrospective effect.

A.7. Passenger Solidarity Fee

As from 01 January 2025, the Passenger Solidarity Fee for passengers departing from Mauritius and travelling by First Class and Business Class will be as follows –

Passengers	Passengers departing from Mauritius and travelling by First Class and Business Class to the following destinations:	
	Reunion, Madagascar, Seychelles or Comoros	Other Countries
	\$	\$
Children aged 2 and above but below 12 years	25	50
Passengers aged 12 years and above	50	100

A.8. Tax Administration

(a) Tax Administration: Income Tax

(i) Sharing of Information

The MRA will be allowed to share information –

- (A) pertaining to financial assistance schemes with the Ministry of Finance, Economic Planning and Development; and
- (B) on emoluments and income, in an anonymised form, to *Maurice Stratégie* to enable the latter to carry out research on inequality and poverty for Mauritius.

(ii) Deduction for dependents

A typo in the Finance (Miscellaneous Provisions) Act 2023 will be corrected in Section 27(4) of the Income Tax Act in relation to deduction for a dependent child with effect as from 01 July 2023.

(iii) E-Publication of Names of Companies

The provisions relating to the timeframe for publication of names of companies not submitting returns will be fine-tuned.

(iv) Amended Return

A taxpayer will not be allowed to submit an amended return if an objection has been made with the MRA against an assessment or a representation has been lodged with the Assessment Review Committee.

(v) Statements of Financial Transactions

A bank will be required to give, in the statement of financial transactions submitted to the MRA, information pertaining to deposits made by a bank account holder in his credit cards or prepaid cards account.

(vi) Captive Insurance

The 8-year income tax holiday granted to a captive insurer will apply as from the date the company has started its activities.

(vii) Partial Exemption

- (A) A company holding a Robotic and Artificial Intelligence Enabled Advisory Services licence issued by the Financial Services Commission (FSC) will be allowed to claim the 80% partial exemption on such income and provided it conforms with the substance requirements.
- (B) The 80% partial exemption granted to a licensed closed-end fund will be extended to cover income from sale of money market instruments or debt instruments.
- (C) It will be clarified that the 80% partial exemption granted to a licensed CIS Administrator will not apply to income derived from the provision of administrative services by a management company to a CIS licence holder.

(b) Tax Administration: Customs Act

- (i) An importer who imports goods on behalf of another person entitled to tax exemption should submit required documents within the statutory timeframe. Delayed submission of the documents will entail payment of taxes due on the goods as well as a penalty. However, if the delay is due to a reasonable cause, the taxes and penalty will not be payable.

- (ii) The penalty provision for failure (i) to submit a Bill of Entry for the clearance of goods or (ii) to make necessary amendments to ensure the accuracy of a manifest within 5 working days after the time an aircraft has landed or a vessel has been berthed will be further deferred until 30 June 2026.

(c) Tax Administration: Customs Tariff Act

- (i) Provision will be made, with retrospective effect, to allow waiving of the remaining proportionate duties and taxes on a duty exempted motor vehicle which is considered a total loss in a declared natural disaster.
- (ii) A beneficiary of a duty exempted motor vehicle will be allowed to benefit from another duty exempted motor vehicle within the same duty exemption period provided that the remaining proportionate duties and taxes exempted on the current motor vehicle is reimbursed.

(d) Tax Administration: Excise Act

- (i) A legislative framework will be introduced for the following –
 - (A) anti-forestalling measures on the import of cigarettes to combat tax avoidance through the practice of clearing excess quantities of cigarettes from customs during a period prior to an anticipated increase in taxes with a view to avoid paying higher taxes when the tax increase becomes effective; and

- (B) the local manufacture of golden rum, golden local rum and golden agricultural rum. Golden rums will be defined as rums placed in wooden casks for a period of less than 2 years.
- (ii) A definition of “can”, in relation to the Rs 2 excise duty per unit on beverages in cans, will be introduced to cover all metal cans.
 - (iii) Provision will be made to allow MRA to issue a Certificate of Age in respect of imported matured rum which has undergone further maturation locally for at least one year.
 - (iv) The restriction that matured rum should be bottled in containers not exceeding one litre will be removed.
 - (v) An allowance for deficit during the process of bottling of up to one per cent will be granted for imported alcoholic products.
 - (vi) Provision will be made to allow a purchaser of an imported electric motor vehicle to make a claim for a refund of Rs 200,000 after the statutory time frame of 30 days provided the delay in making the claim is due to a reasonable cause.
 - (vii) Where a person has benefited through error from a remission, exemption, refund or reduction of excise duty, he will be required to pay it back within 28 days instead 30 days of the notice of claim issued by MRA to bring consistency in remittance timeframe in customs laws.

- (viii) Manufacturers of alcoholic products and sugar sweetened products will be required to carry out a physical stocktaking of all excisable goods in their factory within one month after the end of a 12 months period. A statement of that stock duly certified by a qualified auditor will have to be submitted to MRA.

(e) Tax Administration: Value Added Tax Act

- (i) It will be clarified that a person who has voluntarily registered for VAT purposes can claim, against his output tax, the input tax charged to him or paid by him on goods and services acquired as from the date of his voluntary registration.
- (ii) Where a supplier issues a VAT invoice stating the value of supply in foreign currency, he will be required to specify the conversion rate into rupees.
- (iii) It will be clarified that the time limit for MRA to require a person to furnish information or to produce books or records for the purpose of examining a return submitted by that person will be 4 years following the taxable period in which the return is submitted.
- (iv) Henceforth, MRA will be empowered to make an assessment of tax payable over a maximum of 4 years prior to the taxable period in which a return is submitted instead of 4 years prior to the taxable period in which the liability to pay tax arose to provide for sufficient time to examine a return which was submitted late.

- (v) Where an application for refund of VAT paid on imported equipment is made by a non-VAT registered person under the VAT Refund Scheme, a statement from a freight forwarding agent or a customs house broker certifying the amount of VAT paid will have to be submitted.

(f) Tax Administration: Mauritius Revenue Authority Act

(i) Tax Arrears Payment Scheme

The Tax Arrears Payment Scheme will be renewed for an additional year. The Scheme will provide for full waiver of penalties and interest where tax arrears, outstanding under the Income Tax Act, the Value Added Tax Act and the Gambling Regulatory Authority Act, are paid in full by 31 March 2025 and provided the taxpayer registers under the Scheme by 31 December 2024.

(ii) Declaration of Assets by MRA employees

The Declaration of Assets form applicable to MRA employees will be amended as follows -

- (A) to require an employee to disclose his or her marital status, including any divorce;
- (B) for assets to be declared at cost, i.e. the price at which they were acquired;
- (C) for the cost of an asset to include cost of additional works, enhancements and renovation;

- (D) to add other categories of assets such as –
 - a. ships and boats;
 - b. precious stones and gold coins;
 - c. watches;
 - d. cryptocurrency and other virtual assets;
 - e. prepaid cards; and
 - f. cattle;

- (E) to add other categories of liabilities such as loans, overdrafts, credit cards and leases.

(iii) Communication to e-tax Account

Where a notice has been sent by the MRA to the e-tax account of a person, the notice will be deemed to have been served on the date it was sent provided that the person has been informed of this communication, both through an SMS and an email.

(g) Tax Administration: Registrar-General's Department

(i) Arrears Payment Scheme

The Arrears Payment Scheme under the Registrar-General's Department will be re-introduced for another year. The Scheme will provide for full waiver of penalties and interest if a debtor of the Department settles any debt amount on or before 31 March 2025. This Scheme will apply to tax arrears due as at 31 May 2024.

(ii) Extension of the Direct Debit Scheme

The direct debit payment facility, currently given to banks, notaries and attorneys, will be extended to motor vehicle dealers.

(iii) Pleasure Craft

Registration duty will be levied on the registration of a Power of Attorney authorising the sale of a pleasure craft at the same rate applicable on the transfer of ownership of a pleasure craft.

(iv) Declaration by Lender

An individual lending money will be required to declare, in the deed of loan, that he or she is not engaged in the business of moneylending in compliance with the Financial Services Act.

(v) Transfer of an Immovable Property from a Shareholder to a Company

It will be clarified that when an immovable property is brought as equity participation in a company, registration duty is levied on the difference between the value of the property transferred and the value of shares held in that company.

(vi) Inscription of Privilege

It will be explicitly laid out in legislation that the Registrar-General may inscribe a privilege on the immovable property of a debtor as from the date a notice for additional duty or tax is returned undelivered.

(vii) Effective Change in Ownership of a Company

An effective change in ownership of a company will be deemed to have occurred where there is a change of more than 10% in its shareholding.

A.9. Lease of State Lands – Facilities for Hotel Reconstruction and Renovation

The Scheme for hotel reconstruction and renovation, which has lapsed on 30 June 2023, will be renewed for two years, that is, backdated to cover the financial year 2023-2024 and the financial year 2024-2025.

Under the Scheme, a hotel on State lands that closes temporarily to undergo renovation or reconstruction is granted a reduction of 50% in its rental payable in respect of its lease during the period of renovation or reconstruction provided that the –

- (a) hotel had opted for a fresh lease under the Industrial Lease Policy; and
- (b) hotel safeguards employment, including the terms of service of all employees during the period of renovation or reconstruction.

For financial year 2023-2024, if an eligible hotel has already paid the annual rental, the reduction of 50% will be granted in respect of rental payable in the next financial year.

A.10. Smart City Scheme

- (a) The contribution payable by a smart city company per residential property or per plot of serviced land will be increased from Rs 25,000 to Rs 100,000.
- (b) The Smart City Social Fund will be removed from the list of Special Funds under the Finance and Audit Act since the contribution per residential property or per plot of serviced land by smart city company is now payable to the National Resilience Fund.

A.11. Public Financial Management

To further strengthen the Financial Management system in the Public Sector, the following measures will be implemented –

(a) Improving Scrutiny in the Management of Public Finances

The funding programmes of Ministries and Departments, whose under-performance have constantly been highlighted by the Director of Audit in his reports, will be reviewed. To this end, –

- (i) a Standing Committee will be set up, the Ministry of Finance, Economic Planning and Development (MOFEPD), to review shortcomings highlighted in the Report of the Director of Audit and ensure corrective actions are taken by Accounting Officers; and

- (ii) the Internal Control Cadre and the Office of Public Sector Governance will continuously monitor the implementation of recommendations made in the Report of the Director of Audit and report to the Standing Committee.

The Finance and Audit Act will be amended to fully empower the Internal Control Cadre to exercise its internal audit functions.

(b) Strengthening Annual Reporting by Ministries and Department

The Finance and Audit Act will be amended to provide for Annual Reports on Performance of Ministries and Departments to be tabled at the National Assembly.

(c) Public Financial Management Kit

With the objective of consolidating all public financial management legislations, rules, procedures and Financial Instructions into the Public Financial Management (PFM) Kit, the following Manuals and Financial Instructions will be prepared –

- (i) Public Financial Management Legal and Institutional Framework

This Manual will, inter-alia, set out the legal and Institutional framework, duties and responsibilities of Accounting Officers and all Public officers in the management of public finance.

(ii) Warehousing Operations

Financial Instructions will be issued to set out the procedures to be followed in respect of receipt, storage and issue of goods, as well as controls over warehousing and supply operations and more specifically for pharmaceutical products in the Public Sector.

(iii) Risk Management, Auditing and Oversight

The Manual will provide for the procedures for the establishment of a risk management framework in Ministries and Department and set out the overall governance structures for auditing and oversight.

(iv) Incorporating Circular Economy Principles in PFM Instructions

The Financial Instructions “Disposal of Unserviceable Electrical/Electronic Items” will be amended to include the principles of circular economy.

Part B – Other Budget Measures

B.1. Improving the Doing Business Environment

In order to improve the doing business environment, foster an enabling environment for investment, trade and entrepreneurship, the following measures will be implemented –

- (a) the National Land Transport Authority will be fully digitalised by June 2025 and its services, including the ‘*Gage sans déplacement*’, for motor vehicles, will be available online;
- (b) the Corporate and Business Registration Department will offer onsite e-filing facilities during working hours;
- (c) the Building and Land Use Permit (BLUP) guide will be reviewed to allow for the determination of BLUP applications in a standard operating procedure;
- (d) Local Authorities will, henceforth, accept payments electronically for services being offered;
- (e) a code of good regulatory practice will be adopted to, amongst others, facilitate reform of the legal and institutional framework for business and investment in Mauritius;
- (f) a fast-track mechanism will be introduced for issuing Environmental Impact Assessment (EIA) licenses and other permits associated with purchase of barges;
- (g) the Consumer Protection (Safety Requirements) Regulations 2019 will be amended for a full recognition of conformity certificates for electric cables, similar to other products;

- (h) the Financial Services Commission will –
 - (i) implement a new mechanism to reduce the turn-around time to better respond to queries from investors and process applications for licenses; and
 - (ii) establish a time frame for processing specific licences. Once the established time frame is nearing expiry, the application will be channelled to a fast-track Sub-Committee for the issuance of the license;
- (i) the Assessment Review Committee will be able to postpone hearings on specified grounds only and determine cases within a specified time frame;
- (j) masks and sanitisers will be delisted from the maximum price regime;
- (k) a Geographic Information System (GIS) viewer will be introduced to visualise geospatial data in order to support planning functions and the decision-making process;
- (l) victuallers will be allowed to have recourse to foreign labour to curb the shortage of manpower in that sector;
- (m) the ratio of foreign to local workers in the motor vehicle repair and maintenance sector will be revised from one foreign worker for every two local workers to three foreign workers for every one local worker so as to encourage more foreign skills into the sector;
- (n) all foreign workers operating in sectors for which the current maximum period of stay is 4 years, will be allowed to stay up to 8 years, with an optional break in between;

- (o) a foreign entity will be allowed to hold an immovable property by virtue of a non-renewable lease agreement for industrial or commercial purposes for a term not exceeding 30 years;
- (p) the Economic Development Board (EDB) will provide support for conferences and workshops attracting more than 12 countries with a minimum of 40 participants to increase visibility in Africa; and
- (q) the Investment Certificate of the EDB will, henceforth, include pre-primary schools in addition to primary, secondary and tertiary schools.

B.2. Re-Engineering the Tourism Sector

With the aim of re-engineering the tourism sector to adapt to new trends, ensuring a sound institutional and legal framework for sustainable tourism development and define standards for the sector in line with international norms, the following measures will be implemented –

- (a) a Tourism Development Bill will be introduced to provide an enabling legal framework for tourism development;
- (b) licencing framework for tourism related activities will be streamlined;
- (c) inspectorate division of the Tourism Authority will be strengthened;
- (d) the importation and sale of switch and flavoured tobacco products will be reviewed; and
- (e) the sale of minted gold coins and bars to tourists and travelling passengers will be allowed and operators in the field of gold coins and bars manufacturing will be able to sell their products at airport and port duty free shops.

B.3. Supporting Artists

A new legal framework will be worked out by the Ministry of Arts and Cultural Heritage for the establishment of an Artist Welfare Fund whose main object will be to contribute towards the financing of schemes and projects for the advancement and promotion of the welfare of registered professional in the Arts and their families.

B.4. Improving Public Procurement and Implementation of Capital Projects

With the objectives of further improving public procurement and ensuring efficiency in public spending as well as timely implementation of capital projects, –

- (a) the Capital Projects Process Manual will be reviewed and will be renamed as the Public Investment Management (PIM) Manual. The PIM Manual will, amongst others, -
 - (i) provide for a new framework for the assessment, review and appraisal of capital project proposals in line with the five-case model which encompasses (a) Strategic Case, (b) Economic Case, (c) Commercial Case, (d) Financial Case and (e) Management Case; and
 - (ii) assess sustainability and resilience to risks with focus on climate change.

In this respect, a new structure will be set up within MOFEPD, with the assistance of the Infrastructure and Projects Authority of the United Kingdom.

- (b) the Construction Industry Authority will publish a National Schedule of Rates and Analysis of Rates which will be updated periodically to reflect market conditions. Consequently, public bodies will be required to use the Schedule for preparation of project cost estimates;
- (c) Implementing Agencies will be required to submit their respective implementation plans and updates on progress of implementation electronically on the Executive Management System of the Ministry of Finance, Economic Planning and Development;
- (d) the services of consultants will be enlisted to –
 - (i) carry out a comprehensive review of the procurement legal framework in Mauritius; and
 - (ii) implement a new e-Procurement System (e-PS) to amongst others (A) cater for the increased adoption of the system by Public Bodies, (B) create a collaborative integrated information system with other systems in the public sector and (C) enhance user capacity;
- (e) bidding documents will, for the purpose of resolving disputes in works contract, include provisions for the appointment of Dispute Adjudication Boards;
- (f) standard bidding documents will be amended to require all bidders to submit their quotes, in respect of local services, in Mauritian rupees;

- (g) the Public Procurement Act will be amended to –
 - (i) provide for the setting up of a Project Management and Contract Administration Unit to –
 - (A) enlist the services of Project Managers to ensure that projects are implemented in a timely manner, within approved costs and meet the expected outcomes; and
 - (B) provide advice to public bodies in respect of project management and contract administration;
 - (ii) simplify the process for suspension and debarment of bidders and suppliers following the introduction of the performance rating mechanism;
 - (iii) clarify the process of performance rating and exclusion of bidders who have defaulted in performing contracts;
 - (iv) allow suspension of a bidder concurrently with the issue of the notice of proposed debarment;
 - (v) clarify that the Independent Review Panel (IRP) is an administrative review body;
 - (vi) require the Central Procurement Board to attend hearings in respect of an application for review for a major contract;
 - (vii) require any unsatisfied bidder to file an application for review at the IRP when he feels aggrieved and resort to any court action only if he still feels aggrieved after the issue of a decision of the IRP; and

- (viii) allow for a threshold to be prescribed for the performance of due diligence on the ultimate owners of a company selected for the award of a contract;
- (h) the Procurement Policy Office (PPO) will issue directives to request public bodies to submit, on a quarterly basis, reports in relation to contracts awarded to local companies, including those labelled *Made in Moris*. Consequently, the information compiled will be published on the website of the PPO; and
- (i) Public Procurement Regulations will be made to, amongst others, allow for the direct procurement of small amount of non-recurrent goods and to align its threshold to that of small works, repairs and maintenance services.

B.5. Enhancing the Energy Sector

In order to progressively shift to cleaner energy sources, integrate more renewable energy (RE) in the electricity mix, implement energy efficient technologies and further enhance the energy security, –

- (a) permitting processes and procedures will be streamlined to facilitate implementation of RE projects; and
- (b) guidelines for Energy Efficiency and Energy Conservation will be developed for industrial and the commercial sectors;
- (c) Minimum Energy Performance Standards will be introduced for electric pumps; and
- (d) 150,000 smart meters will be installed by the Central Electricity Board (CEB) over the next 2 years.

B.6. Promoting Environmental Sustainability

(a) Environment

To improve the understanding on the relationship between environmental conditions and human health and monitor pollution levels the following environmental monitoring initiatives will be implemented -

- (i) the National Environmental Laboratory will embark on a quarterly monitoring programme of some 40 varieties of pesticides currently in use in our aquifer and water table. A Liquid Chromatograph with Triple Quad System Mass Spectrometer will be acquired for this purpose;
- (ii) 26 Internet of Things sensors will be acquired for real-time online monitoring of Surface and Ground Water Quality; and
- (iii) holistic and integrated environmental monitoring programme of the ecological flora and fauna of the South East region will be implemented, with the collaboration of the University of Mauritius and Non-Governmental Organisations (NGOs), to evaluate the impacts of oil spills.

(b) Coral Farming

An Expression of Interest will be launched by the EDB for private operators to undertake coral farming projects.

(c) Morcellement Projects

In an effort to promote environmental sustainability and in recognition of the increasing challenges posed by climate change and the need to safeguard property and lives against flooding, the following provisions will apply to morcellement projects –

- (i) no morcellement permit will be granted where there are 2 contiguous residential plots of land unless there is a minimum setback of 30 metres from proposed new settlements or existing settlements;
- (ii) any morcellement or Property Development Scheme (PDS) project above 10 arpents and any smart city will require a Strategic Environmental Assessment;
- (iii) the developer will be required to allocate at least 4 per cent of the total land area for the setting of a green forest. The forest will have to, predominantly, feature endemic trees and be designed to provide a garden setting and landscape that complements the development, be useable and useful. This measure will apply to –
 - (A) any new project of more than 5 arpents submitted to the Morcellement Board and to any project where no letter of intent has been issued yet; and.
 - (B) the Smart City Scheme and the Property Development Scheme prescribed under the Economic Development Board Act.

It will exclude –

- (A) an industrial project which can be a standalone project;
- (B) an agricultural morcellement,
- (C) land parcelling for the purpose of charity or religion;
- (D) a division in kind between co-heirs, ascendants and descendants; and
- (E) subdivision of large plots of land that does not entail development.

The upkeep and maintenance of the Green Forest will be vested to the Association Foncière or to the Conservator of Forest in the case of a morcellement which is not managed by an Association Fonciere.

B.7. Improving Port Development and Efficiency

(a) Port Development and Efficiency

In order to further improve productivity and efficiency of the port, the following measures will be implemented –

- (i) the Cargo Handling Corporation Limited will –
 - (A) hire additional skilled crane operators and fully utilise its existing 5 Ship to Shore cranes and 16 Rubber Tyred Gantry cranes on all three shifts with a view to maximising handling of containers and minimise idle time; and

- (B) explore the option of leasing of 2 Mobile Harbour Crane to improve container handling capacity and reduce vessel turnaround time;
- (ii) the Multi-Purpose Terminal will also be used for handling small feeder vessels thereby allowing the Mauritius Container Terminal to accommodate bigger vessels;
- (iii) 2 big Tugs, 4 small Tugs, 2 Super Post Panamax Cranes, 6 Rubber-Tyred Gantry Cranes, 20 Trucks and 20 Trailers will be acquired, over the next 2 years, to improve port's handling services and capacity;
- (iv) the 56 hectares of reclaimed land at Fort William will be developed to provide additional space to potential operators;
- (v) a booking appointment system for truck arrivals in collaboration with Customs and Port stakeholders will be implemented to enable efficient scheduling and reducing wait times at the gate;
- (vi) coordination between all port stakeholders will be improved to facilitate seamless movements of containers between the Mauritius Container Terminal and Multi-Purpose Terminal, reducing transit times and enhancing overall port connectivity;

- (vii) digital solutions like automated container tracking systems and online documentation platforms will be implemented to enhance transparency, reduce paperwork, and improve overall operational efficiency;
- (viii) a dedicated customer service centre will be established to address the needs and concerns of shipping lines, cargo owners, and other stakeholders promptly;
- (ix) dwell time will be minimised through the enhancement of yard management to create space capacity; and
- (x) Vessel Turn Time will be improved by enhancing pilotage services and berthing manoeuvres and by optimising ship scheduling and coordination with vessel operators.

(b) Port Charges

The Mauritius Ports Authority will maintain the current Quay Fees and the Cargo Handling Corporation Ltd will maintain Stevedoring and Shore charges for all laden import containers up to 30 June 2025.

B.8. Ensuring Consumer Protection

In order to ensure the protection of consumers with regard to safety and quality of products, a framework will be set up for market surveillance by taking into consideration risk-based assessments, traceability of products and transparency of processes and inspections; and

B.9. Supporting Education, Training and Apprenticeship

- (a) An Ed Tech Strategy will be developed to increase the use of technology in schools and improve learning outcomes.
- (b) For Private Secondary Schools, the monthly variable grant per capita will be a minimum of Rs 1,000. Any college, where the monthly variable grant per capita is of less than Rs 1,000, will receive a top-up to bring it to this minimum. In the case of a college already receiving an amount of Rs 1,000 or more, the amount will be maintained.
- (c) Digital eye glasses will be acquired to all low vision learners of primary and secondary schools.
- (d) Government will enhance its support to training and apprenticeship programmes by –
 - (i) setting up a High Skills Apprenticeship Scheme for undergraduates;
 - (ii) organising a National Apprenticeship Award 2024 jointly by the Mauritius Institute of Training and Development (MITD), Human Resource Development Council (HRDC) and Business Mauritius;
 - (iii) implementing a comprehensive career guidance programme for Grade 6, School Certificate and Higher School Certificate students; and
 - (iv) developing tailor-made ‘training of trainers’ courses, in collaboration with the MITD and the Academy of Design and Innovation to train prison officers and inmates so as to increase their skills in green and circular jobs.

B.10. Strengthening Health Services

To further strengthen the capacity of the public health sector to deliver high quality services and protecting the health of all citizens,–

- (a) the Minister of Health and Wellness will be allowed to recruit foreign specialists to exercise in public hospitals;
- (b) a National Strategy for Adolescent Health focusing on enhancing psychosocial skills for children and adolescents, promoting healthy lifestyle, good hygienic practices, sexual, emotional and reproductive health, wellbeing of vulnerable adolescents and those with special needs and prevention of addictions and teenage pregnancies will be developed; and
- (c) the National Social Inclusion Foundation (NSIF) will contribute, in the Consolidated Fund, for financing, amongst others, the following social schemes and programmes –
 - (i) Overseas Treatment Scheme;
 - (ii) Grant for Antenatal Care; and
 - (iii) *L'Allocation Egalité des Chances*.

B.11. Developing the Sports Economy

With a view to further developing the Sports Economy, the EDB will develop a National Strategy for Adventure Tourism to position Mauritius as an attractive sports and adventure tourism destination.

B.12. Promoting Social Work and Welfare

To recognise the role played by NGOs and social workers, the National Council of Social Work will be set up to provide a legal framework to promote and regulate social work education and practice.

The operational mechanism of the National Pensions Fund and the National Savings Fund will be reviewed.

B.13. Combatting Drug Trafficking

With a view to halting the proliferation of drug consumption, the following preventive and rehabilitative measures will be implemented –

- (a) a National Drug Control Master Plan 2024-2028 will be formulated;
- (b) the rehabilitation program being offered by the Ministry of Health and Wellness as well as NGOs will be enhanced and a standard national rehabilitation framework will be designed;
- (c) national campaigns on substance abuse will be conducted on television and radio channels and through billboards; and
- (d) the support of community leaders will be enlisted to give an added impetus to our drug prevention campaign.

B.14. Developing the Care Economy

Maurice Stratégie will carry out a study to unlock the full potential of the care economy for a more inclusive, sustainable and resilient future as well as increasing the participation of women in the work force.

B.15. Maurice Stratégie

The Maurice Stratégie Bill will be introduced to institutionalise Maurice Stratégie as a statutory body for the purpose of being the research and planning bureau of Government to, amongst others –

- (a) provide support to Government through the development of short to long-term plans, visions and strategies;
- (b) undertake in depth economic research and analysis to support policy choices;
- (c) drive public debate and provide recommendations to support collective choices on social, economic and environmental issues, and
- (d) evaluating public policies.

Part C – Other Legislations

C.1. Allied Health Professionals Council Act

The Allied Health Professionals Council Act will be amended to provide an additional period of 3 years for a person to practise as an allied health professional and upgrade his qualifications to meet the requirements set out in the Allied Health Professionals Council Act.

C.2. Animal Diseases Act

The Animal Diseases Act will be amended to –

- (a) designate the National Veterinary Laboratory as the body to perform diagnostic test in animals in line with the World Organization for Animal Health;
- (b) allow registration of livestock establishments such as farms, slaughterhouses, breeding facilities, quarantine facilities for traceability in the veterinary sector and disease surveillance;
- (c) re-define animals as vertebrates, invertebrates and aquatic animals; and
- (d) align the definition of disease with the World Organization for Animal Health.

C.3. Ayurvedic and Other Traditional Medicines Act

The Ayurvedic and Other Traditional Medicines Act will be amended to facilitate the registration of specialists in the field of Ayurvedic and Other Traditional Medicines.

C.4. Bank of Mauritius Act

The Bank of Mauritius Act will be amended to further strengthen the operational independence of the Central Bank to deliver on its mandate of monetary policy, financial stability and as a regulator.

C.5. Banking Act

The Banking Act will be amended to –

- (a) re-align the reference to central bank throughout the Banking Act;
- (b) review the terms for the appointment of the firm of auditors for branches or subsidiaries of a foreign bank as may be determined by the Bank of Mauritius (BOM);
- (c) provide that a director or senior officer or employee of any financial institution cannot, at the same time, be a director or senior officer or an employee of a licensee under the National Payment Systems Act, except with the approval of the BOM; and
- (d) remove the timeframe of at least 24 hours within which a financial institution has to give notice to the public before the day on which it proposes to transact business with the public when that day is a bank holiday or a public holiday.

C.6. Captive Insurance Act, Financial Services Act, Insurance Act and Private Pension Schemes Act

The Captive Insurance Act, Financial Services Act, Insurance Act and the Private Pension Schemes Act will be amended to enable the FSC to levy fees for post-licensing processes including the appointment of officers, directors, auditors, actuaries, new controllers, beneficial owners, Management Companies and Registered Agents. The FSC will increase the Processing and Annual Fees payable by its licensees.

C.7. Certificate of Character Act

The Certificate of Character Act will be amended to clarify that an applicant cannot make an application for a new certificate of character unless a period of 3 months has elapsed from the date of issue of his last certificate.

C.8. Civil Service Family Protection Scheme Act

The Civil Service Family Protection Scheme Act will be amended to clarify that the definition of “marriage” includes civil marriage.

C.9. Civil Status Act

The Civil Status Act will be amended to –

- (a) provide for keeping records of the adoptive parents;
- (b) provide for certified extract of birth certificate in cases of *adoption plenière*, *adoption simple* and *légitimation par adoption*;

- (c) specify in the recording of the birth entry of a child, the national identity card number of each parent as mentioned on their National Identity Card;
- (d) clarify that approval of the Minister responsible for the subject of civil status matters will have to be sought prior to the sharing of information to another public sector agency or other agencies;
- (e) provide for intending spouses to a marriage to submit prescribed documents in connection with the publication of the intended marriage; and
- (f) provide for a non-citizen, whose birth is registered in Mauritius, to apply to the Attorney General's Office to make any change of his name.

C.10. Companies Act

The Companies Act will be amended to –

- (a) provide for submission of a copy of the constitution as part of an application for incorporation of a company limited by guarantee;
- (b) clearly define the duties of a company secretary nominated by a one person company;
- (c) require the Board of a company to notify the Registrar of Companies on the resignation of a director or that of the secretary from its company;

- (d) review the appellation of the Institute of Chartered Secretaries and Administrators of the United Kingdom to that of Chartered Governance Institute;
- (e) ensure that the administrator appointed for the winding up of a limited life company complies with provisions of the Insolvency Act;
- (f) obtain the prior no objection from the FSC upon request for removal of a company, holding a global business licence, from the Register of Companies;
- (g) require that fees payable to the Registrar of Companies be paid at the time of submission of any document or at the time of a request; and
- (h) allow a company holding a Global Business Licence or an Authorised Company to also comply with provisions of the Companies Act, relating to prejudiced shareholders and alterations to constitution, unless the constitution of the company provides otherwise.

C.11. Competition Act

The Competition Act will be amended to, henceforth, allow for an appeal before the Supreme Court against any ruling, decision, order or direction of the Competition Commission.

C.12. Construction Industry Authority Act

The Construction Industry Authority Act will be amended to –

- (a) include a representative of the Ministry responsible for the subject of Finance on the Board of the Construction Industry Authority; and
- (b) allow local contractors and consultants specialized in different fields to enter into joint ventures and team up with a view to reinforce their resources and increase the participation in bidding exercises, especially in building projects where multi-disciplinary services are required, thus enhancing competitiveness in the construction industry.

C.13. Consumer Protection (Price and Supplies Control) Act

The Consumer Protection (Price and Supplies Control) Act will be amended to ensure –

- (a) expeditious prosecution of cases and deterrence to malpractices;
- (b) that Fixed Penalty Notices offer a better protection to consumers against abusive recurrent practices; and
- (c) a stronger legal framework that would better reflect evolving commercial practices with regards to the display of prices.

C.14. Cybersecurity and Cybercrime Act

The Cybersecurity and Cybercrime Act will be amended to enable Computer Emergency Response Team of Mauritius (CERT-MU) to–

- (a) participate, provide assistance and conduct cybersecurity initiatives, activities and capacity building programmes at national, regional and international levels; and
- (b) provide auditing services pertaining to cybersecurity to organizations including the private sector.

C.15. Declaration of Assets Act

The Declaration of Assets Act will be amended to –

- (a) define “liability” as the financial obligation of the individual arising from existing commitments, such as loans, credit card, finance lease and others; and
- (b) provide that “unexplained wealth” will have the same meaning as in the Financial Crimes Commission Act.

C.16. Dental Council Act, Medical Council Act and Pharmacy Council Act

The Dental Council Act, Medical Council Act and Pharmacy Council Act will be amended to review the requirement for a Higher School Certificate, or its equivalent, for the registration of dental surgeons, general practitioners and pharmacists respectively.

C.17. Economic Development Board Act

The Economic Development Board Act will be amended to allow the Economic Development Board to issue 'Registration Certificate as Investor' under its Act.

C.18. Electricity Act

The Electricity Act will be amended to –

- (a) regulate the installation of domestic battery energy storage system in order to avoid safety hazards during maintenance works carried out by the CEB; and
- (b) require an occupier or owner of land to fell or lop a tree, growing on his land which can, during adverse climatic conditions, obstruct or interfere with the installation, maintenance or working of the electricity network and constitute an unacceptable source of danger. In case that person fails to do so, the CEB will act accordingly with a view to ensuring a continuous and reliable supply of electricity.

C.19. Employment Relations Act

The Employment Relations Act will be amended to –

- (a) be in line with the International Labour Organization (ILO) Convention 87 of freedom of association by providing that a migrant worker who is in an employment relationship may be a member of a trade union;

- (b) extend the principle that a worker can join only one union of his choice to staff of Ministries and Government Departments so as to avoid double counting in membership;
- (c) provide for specific benefits to be applicable for a specific period of time for more flexibility in the collective bargaining process;
- (d) provide that the Conciliation and Mediation service of the Ministry responsible for the subject of labour and employment relations to conduct conciliation or mediation only in circumstances where during the collective bargaining process, the parties have negotiated in good faith and there has been a deadlock;
- (e) provide that where the parties have agreed for the extension of the prescribed delay for the Employment Relations Tribunal to give its award to also specify the duration of the period of extension;
- (f) provide that the period for determination of reinstatement cases be extended from 60 to 90 days to give the Employment Relations Tribunal ample time to process the cases; and
- (g) provide that the period for an employer to submit relevant documents related to recognition of trade unions be extended from 10 to 20 days to give the Employment Relations Tribunal ample time to determine recognition of trade unions.

C.20. Energy Efficiency Act

The Energy Efficiency Act will be amended to allow for the development of a regulatory framework for Energy Performance Contracting.

C.21. Environment Protection Act

The Environment Protection Act will be amended to rename the National Environment and Climate Change Fund as the National Environment Fund.

C.22. Fair Trading Act

The Fair Trading Act will be amended to enable the Minister responsible for the subject of Commerce to –

- (a) make regulations to provide for mediation and dispute resolution; and
- (b) regulate e-commerce and digital market place by ensuring compliance with fair trading practices and enabling appropriate enforcement of consumer protection measures.

C.23. Financial Crimes Commission Act

The Financial Crimes Commission Act will be amended to –

- (a) amend the definition of “sporting event” to include a horse race or football match which takes place in Mauritius or outside Mauritius;

- (b) clarify that the Financial Crimes Commission (FCC) can start new investigations in relation to an offence committed, under the Prevention of Corruption Act and the Financial Intelligence and Anti-Money Laundering Act, prior to the commencement of the Financial Crimes Commission Act;
- (c) provide that only the Director of the Investigation Division will, in respect of a preliminary investigation, report to the FCC on the matter given that the Asset Recovery and Management Division does not investigate into offences falling within the ambit of the Financial Crimes Commission Act; and
- (d) align the Financial Crimes Commission Act with recommendation 38 of the Financial Action Task Force methodology, which requires confiscation of proceeds of crime and such property of corresponding value.

C.24. Financial Reporting Act

The Financial Reporting Act will be amended to –

- (a) exclude authorised companies, licensed under the Financial Services Act, from the definition of public interest entities;
- (b) provide for renewal of membership for registered professional accountants; and
- (c) provide that Public Interest Entities will pay an annual subscription fee to the National Committee on Corporate Governance for services being rendered by the Committee.

C.25. Financial Services Act

The Financial Services Act will be amended to –

- (a) require the Chief Executive to make appropriate annotations in the register with respect to a licensee where the licence is suspended or terminated;
- (b) introduce timeframes for the processing of licenses falling under the regulatory purview of the FSC;
- (c) impose a requirement on qualified trustee to provide such information at the request of the FSC;
- (d) empower the Chief Executive to appoint an investigator;
- (e) enable the Chief Executive to refer, to the Enforcement Committee, past matters where licensees have carried out their businesses in a manner which threatens the integrity of the financial system of Mauritius or is contrary or detrimental to the interest of the public or in case of financial crime;
- (f) set the timeframe of 6 months after closure of its financial year for an authorized company to file with the FSC its financial summary, accounts, financial statements or returns; and
- (g) allow the Chief Executive to issue directions to Authorised Companies and corporations holding a Global Business License.

C.26. Fisheries Act

The Fisheries Act will be amended to allow a Mauritius fishing vessel to use large scale driftnets or demersal trawl nets where this is authorised and in compliance with conservation and management measures.

C.27. Forests and Reserves Act

The Forests and Reserves Act will be amended to allow the removal of protected plants found on State Land or reserves following approval obtained from the Conservator of Forests for national projects or in the interest of public safety.

C.28. Freeport Act

The Freeport Act will be amended to –

- (a) allow a company to operate under both a Global Business licence and a Freeport certificate but it will not be entitled to the tax holiday granted to qualifying Freeport operators;
- (b) provide for the extension of the maximum period during which goods may be warehoused in a freeport zone by 3 years; and
- (c) authorise a Fulfillment Centre as a Freeport activity, provided that it does not include any –
 - (i) manufacturing activity; or
 - (ii) activity which does not involve physical movement of goods in the Freeport.

C.29. Gambling Regulatory Authority Act

The Gambling Regulatory Authority Act will be amended to –

- (a) provide for quarterly payment facilities for Bookmaker licence conducting fixed odds betting on local race and Totalisator operator licence, as is presently the case for other licences;
- (b) empower the Horse Racing Division to charge fees from trainers and jockeys for the purpose of conducting out both Elective, Transfer Test Analysis and Confirmatory tests; and
- (c) make it mandatory for a gaming machine operator, limited payout machine operator and hotel casino operator to keep all its gaming machines, limited payout machines, jackpot system powered on a 24/7 basis to allow continuous online connection with the Central Electronic Monitoring System, except for maintenance purposes, with prior approval from Gambling Regulatory Authority.

C.30. Higher Education Act

The Higher Education Act will be amended to –

- (a) enlarge the functions of the Higher Education Commission to include, amongst others, the implementation of infrastructure projects in the higher education sector; and
- (b) provide that a public higher education institution, beneficiary of funding under the Free Tertiary Education Scheme, will be entitled to receive up to 30 per cent of funding under that Scheme.

C.31. Industrial Court Act

The Industrial Court Act will be amended to provide for the protection of an officer from liability so that criminal or civil action cannot be instituted against him for any act done or omitted in good faith in the conduct of criminal or civil proceedings.

C.32. Information and Communication Technologies Act

The Information and Communication Technologies Act will be amended to –

- (a) allow the authorised officer of Information and Communication Technologies Authority to seek assistance from the Police when conducting any inspection or any intervention;
- (b) provide for the appointment of the Chairperson or the Vice-Chairperson of the Information and Communication Technologies Appeal Tribunal, by the President of the Republic, on the recommendation of the Prime Minister after consultation with the Leader of the Opposition;
- (c) provide for the appointment of the Chairperson and Vice-Chairperson of the Information and Communication Technologies Appeal Tribunal, who have served as a Judge of Supreme court, a Magistrate, or a law officer or a barrister with at least 10 years practice;
- (d) empower the Police to seize any non-compliant or prohibited ICT equipment and to dispose or destroy same in such manner as may be prescribed; and

- (e) empower the Minister responsible for the subject of Information and Communication Technologies Authority to make regulations to –
 - (i) provide for economic and technical monitoring of the information and communication industry in accordance with recognized international standard practices, protocols and in line with convergence of technology;
 - (ii) establish and monitor the filing of reports to be in conformity with guidelines, directives and determinations of the Authority; and
 - (iii) ensure the safety and quality of every information and communication services, including telecommunication service.

C.33. Irrigation Authority Act

The Irrigation Authority Act will be amended to –

- (a) exempt owners of abandoned land in irrigation zone from payment of irrigation dues;
- (b) prohibit the construction of permanent structures within an irrigation area;
- (c) extend installation of water meters to non-sugar planters within an irrigation zone to control use of water by such planters; and
- (d) allow an authorised officer of the Irrigation Authority to have access to any private-owned land on which rivers, boreholes, irrigation canal or pipeline, reservoir or any other source of water used for irrigation purposes are found.

C.34. Law Practitioners Act and Institute for Judicial and Legal Studies Act

The Law Practitioners Act will be amended to make it mandatory for any law practitioner or legal officer to every year participate in a Continuous Professional Development Programme for at least 12 hours, including 2 hours on ethics, and to provide for matters connected and related thereto.

Accordingly, consequential amendments will be made to the Institute for Judicial and Legal Studies Act.

C.35. Le Morne Heritage Trust Fund Act

Le Morne Heritage Trust Fund Act will be amended to review the composition of the Board of Le Morne Heritage Trust Fund by, amongst others, including a representative of the Ministry responsible for the subject of tourism.

C.36. Local Government Act

The Local Government Act will be amended to –

- (a) allow the Valuation Department to use information obtained from other sources including Aerial Photography, Satellite Imagery and Digital Elevation Model for the purpose of compiling and maintaining the Cadastral Database and determining the Cadastral Value;
- (b) provide that every Council will be under the responsibility of a Director General or a Chief Executive; and

- (c) provide that approval of the Minister responsible for the subject of local government will be required for making regulations relating to levying of fees.

C.37. Mauritius Agricultural Marketing Act

The Mauritius Agricultural Marketing Act will be amended to allow for the wholesale of imported products, as the Agricultural Marketing Board may approve, in the National Wholesale Market.

C.38. Mauritius Cane Industry Authority Act

The Mauritius Cane Industry Authority Act will be amended to –

- (a) regulate the transport charges paid by small planters for transportation of cane;
- (b) repeal the Advisory Council as the issues treated by the Council are already dealt with by the departments of Mauritius Cane Industry Authority (MCIA); and
- (c) require the Chief Executive Officer of the MCIA, the Director of the Mauritius Sugarcane Industry Research Institute and the Director of Control and Arbitration Department to declare their assets to the FCC only.

C.39. Mauritius Deposit Insurance Scheme Act

The Mauritius Deposit Insurance Scheme Act will be amended to enable banks and non-bank deposit taking institutions to effect an initial contribution to the Deposit Insurance Fund on such date as may be specified by the Board of the Mauritius Deposit Insurance Corporation Ltd.

C.40. Merchant Shipping Act

The Merchant and Shipping Act will be amended to –

- (a) require the Superintendent of Shipping, where a death has occurred on board any foreign ship, to –
 - (i) record the reported cause of death in the official log book of the ship; and
 - (ii) report the matter to the country of registration of the ship, where the cause of the death is due to violence or other suspicious circumstances;
- (b) also allow termination of registration of a ship in Mauritius in cases of non-compliance with prescribed norms and standards; and
- (c) provide for detention of ships where they –
 - (i) pose threats to human life or the marine environment;
 - (ii) do not have required certificates and documents in English;
 - (iii) do not provide for appropriate working and living conditions on board; and
 - (iv) do not have appropriate means of communication.

C.41. National Agricultural Products Regulatory Office Act

The National Agricultural Products Regulatory Office Act will be amended to exempt a person from applying for an export license for the export of tea below 2 kg.

C.42. National Payment Systems Act

The National Payment Systems Act will be amended to –

- (a) provide to the BOM the flexibility to specify the instruments that will qualify as a payment instrument under the National Payment Systems Act and to align with the Virtual Asset and Initial Token Offering Services Act;
- (b) extend the authority of the BOM to authorise a person to operate a clearing system or settlement system;
- (c) empower the BOM to grant in-principle approval to an applicant, under the National Payment Systems Act, to operate a payment system, clearing system or settlement system or to act as a payment service provider;
- (d) allow the BOM to revoke, where warranted, firms of auditors appointed by payment service providers or operators;
- (e) allow the re-appointment of a firm of auditors, which was responsible for the audit of a payment service provider or an operator for a continuous period of 5 or less years, after 3 years from the date of termination of the previous audit;
- (f) enable the BOM to approve the extension of the appointment of a firm of auditors for an additional period not exceeding 2 years, upon request from a payment service provider or an operator and on reasonable grounds; and
- (g) define the responsibilities of directors and other officers of licensees under the National Payment Systems Act.

C.43. Native Terrestrial Biodiversity and National Parks Act

The Native Terrestrial Biodiversity and National parks Act will be amended to enlarge the mandate of the conservation fund to finance biodiversity and conservation projects, forestry related activities and projects approved by the Ministry of Agro-Industry and Food Security.

C.44. Non-Citizens (Employment Restriction) Act

The Non-Citizens (Employment Restriction) Act will be amended to—

- (a) clarify the criteria to determine an application for work permit as complete; and
- (b) provide for the Ministry of Labour, Human Resource Development and Training to issue work permit in different forms, including work permit card, as the circumstances require.

C.45. Pensions Act

The Pensions Act will be amended to –

- (a) refund, to the heirs of a public officer, appointed before 01 January 2013 and who dies while in service, the share of contributions that the officer has made until date of his death. The effective date of this amendment is 01 January 2021; and
- (b) effect the payment of a death gratuity, in the event of the demise of a pensioner, to his surviving spouse or, if there is no surviving spouse, to his legal personal representative.

C.46. Ports Act

The Ports Act will be amended to –

- (a) deter vessels from staying idle in the port for a period exceeding 6 months; and
- (b) address illegal parking of vehicles and trailers in the port area.

C.47. Private Health Institutions Act

The Private Health Institutions Act will be amended to –

- (a) cater for Scientific Research and Development laboratories; and
- (b) allow for the conduct of activities related to scientific research and development.

C.48. Private Secondary Education Authority Act

The Private Secondary Education Authority Act will be amended to empower the Director of the Private Secondary Education Authority to authorize an officer of the Authority to affirm an affidavit on behalf of the Authority.

C.49. Probation of Offenders Act and Reform Institutions Act

The Probation of Offenders Act and the Reform Institutions Act will be amended to –

- (a) review the purposes under which the Minister responsible for the subject of probation and aftercare service and reform institution to make regulations respectively; and
- (b) provide for the determination of fees for boards and committees.

C.50. Registration of Associations Act

The Registration of Associations Act will be amended to –

- (a) clarify that a member of an association must be a resident of Mauritius;
- (b) require that a copy of the national identity card or passport and a copy of the certificate of character of not more than 3 months of each officer to be also submitted together with an application for registration of an association, so as to keep details of identity of officers for AML/CFT purposes and ensure that persons who are undischarged bankrupt or have been convicted for fraud or dishonesty are not officers of an association;
- (c) clarify that an employee of an association whether employed on a full-time or part-time basis cannot also be an officer of the association;
- (d) streamline provisions of the Act with a view to facilitating health-related NGOs; and
- (e) remove the requirement for the secretary of an association to deposit with the Registrar of Associations an original document of the security bond furnished by an officer since such a document is already available in the database of the Registrar General's Office.

C.51. Removal of Sand Act

The Removal of Sand Act will be amended to allow for sand extraction for the purpose of beach nourishment only. This practice has been conducted successfully in Maldives, which is also a small island developing states (SIDS) as Mauritius.

C.52. Road Traffic Act

The Road Traffic Act will be amended to –

- (a) define a “classic or vintage motor car” as a car aged 40 years or more from its date of original registration in or outside Mauritius; and
- (b) allow for the licensing of Electric Vehicle Charging Station.

C.53. Roads Act

The Roads Act will be amended to–

- (a) enable the recovery of the costs, borne by the Road Development Authority, from relevant stakeholders, for repairs to road infrastructure following road accidents; and
- (b) enable the Road Development Authority to recover any expense resulting from the acts and doings of a person who intentionally obstruct the Authority to have access to land which has been duly acquired or vested upon for the construction, care and maintenance of roads;
- (c) ensure that the provisions relating to the display and erection of advertisements and advertising structures are harmonised with those in the Advertisements Regulation Act and Road Development Authority Act;

- (d) provide for the issue of guidelines by the highway authority for the control of advertisements and advertising structures; and
- (e) empower the Minister responsible for the subject of national infrastructure to make regulations for the levying of processing fees in connection with the control of advertisements and advertising structures.

C.54. Shooting and Fishing Leases Act

The Shooting and Fishing Leases Act will be amended to review the definition of lease to allow Beekeeping activities in *chassée*.

C.55. Social Contribution and Social Benefits Act

The Social Contribution and Social Benefits Act will be amended to increase the amount of retirement benefit as from 01 January 2024 from Rs 1,000 to Rs 2,500 for a person aged 75 years or above.

C.56. State Lands Act and Pas Géométriques Act

The State Lands Act and the Pas Géométriques Act will be amended to clarify that a person may, by inheritance, hold more than one campement site lease.

C.57. Statutory Bodies (Accounts and Audit) Act

The Statutory Bodies (Accounts and Audit) Act will be amended to include the FCC in the Schedule of the Act.

C.58. Statutory Bodies Pension Funds Act

The Statutory Bodies Pension Funds Act will be amended to –

- (a) refund, to the heirs of an officer, appointed before 01 January 2013 and who dies while in service, the share of contributions that the officer has made until date of his death. The effective date of this amendment is 01 January 2021;
- (b) effect the payment of a death gratuity, in the event of the demise of a pensioner, to his surviving spouse or, if there is no surviving spouse, to his legal personal representative; and
- (c) allow the following institutions to create a pension fund for their employees –
 - (i) National Environment Cleaning Authority, as from 01 July 2024;
 - (ii) Tamil Speaking Union, as from 01 July 2024;
 - (iii) Professional in the Arts Council, as from 01 July 2024;
and
 - (iv) Financial Crimes Commission, as from 29 March 2024.

C.59. Sugar Industry Efficiency Act

The Sugar Industry Efficiency Act will be amended to –

- (a) include a representative of the Ministry responsible for the subject of Land Drainage to be a member of the Land Conversion Committee; and
- (b) allow the Sugar Investment Trust to also sell land to Option Holders and the General Public.

C.60. Sugar Insurance Fund Act

The Sugar Insurance Fund Act will be amended to limit the period of tenure of office of Chairperson and members to 3-year terms, unless re-appointed.

C.61. Tourism Authority Act

The Tourism Authority Act will be amended to –

- (a) align the validity period of a Tourist Accommodation Certificate with that of the Tourist Enterprise Licence; and
- (b) provide that the number of covers required to be registered as a restaurant will, henceforth, be prescribed.

C.62. University of Mauritius Act

The University of Mauritius Act will be amended to provide for service of process, in legal proceedings, to be served to the Vice-Chancellor instead of the Registrar given that the former is the principal academic and administrative officer of the University of Mauritius.

C.63. Veterinary Council Act

The Veterinary Council Act will be amended to allow –

- (a) a person, holding a degree, diploma or an equivalent qualification in veterinary medicine and surgery, to provide treatment and services under the responsibility of a veterinary surgeon; and

- (b) for the temporary registration of a non-citizen as veterinary surgeon where he undertakes to work in a company or any other body in the field of veterinary medicine and surgery.

C.64. Virtual Asset and Initial Token Offering Services Act

The Virtual Asset and Initial Token Offering Services Act will be amended to impose a statutory obligation on a Virtual Asset Service Provider to appoint a Senior Executive at all times, duly approved by the FSC.

C.65. Workers' Rights Act

The Workers' Rights Act will be amended to –

- (a) provide that workers on maternity or paternity leaves must not be discriminated against in respect of their career development or opportunity of promotion;
- (b) provide for more flexible working arrangements by giving a worker the option of taking time-off instead of being paid overtime;
- (c) provide for the refund of vacation leave with a view to not penalizing workers who are not granted their vacation leave due to exigencies of duty and at the same time to ensure a more flexible working arrangements so as not to jeopardise the smooth operation of enterprises;
- (d) provide for regulations to be made to facilitate the implementation for the granting of childcare facilities to a worker who has a child aged not more than 3 years where the worker is in the employment of an employer having more than 250 workers;

- (e) require an employer, in relation to a proposed repatriation of migrant workers, to notify to the supervising officer of the Ministry responsible for the subject of employment prior to the repatriation with a view to –
 - (i) protecting migrant workers against human trafficking and exerting better control on workers whose work permits have lapsed; and
 - (ii) ensuring that migrant workers have been paid all their dues prior to repatriation;
- (f) make it an offence for the failure by an employer to notify the supervising officer of the proposed repatriation of a migrant worker within the prescribed period so as to deter any abuse by employers;
- (g) protect the employment of a person on maternity or paternity leave by providing that termination cannot be effected in such circumstances;
- (h) better match demand with supply of labour and ease labour management at level of enterprises and to better protect the rights of workers by providing –
 - (i) for a labour contractor to recruit and supply migrant workers to enterprises operating in sectors to be prescribed;
 - (ii) for the labour contractor to be the employer in respect of remuneration, conditions of employment and food and accommodation; and

- (iii) for both the labour contractor and the hirer employer to be liable in case of non-compliance with the provisions of the law;
- (i) provide an equitable treatment to all workers who are required to work in circumstances of extreme weather conditions by extending the entitlement to an allowance paid during cyclone warning class III and IV to other circumstances where work is performed during heavy or torrential rainfall or period of safety bulletin; and
- (j) safeguard the health of workers and ensure a better balance between work and family life, by providing that a worker working from home and performing excessive hours of work has the right to disconnect, subject to operational requirements of enterprises and situations of emergency.

C.66. Miscellaneous

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