THE ECONOMIC AND FINANCIAL MEASURES (MISCELLANEOUS PROVISIONS) ACT 2026

Act No. 13 of 2026

I assent

DHARAMBEER GOKHOOL, G.C.S.K.
President of the Republic of Mauritius

12th August 2026

ARRANGEMENT OF SECTIONS

Section

An Act

To provide for the implementation of measures announced in the Budget Speech 2026-2027 relating to economic and financial matters, and for other miscellaneous economic, financial and related measures

ENACTED by the Parliament of Mauritius, as follows –

1. Short title

This Act may be cited as the Economic and Financial Measures (Miscellaneous Provisions) Act 2026.

2. Bank of Mauritius Act amended

The Bank of Mauritius Act is amended –

(a) in section 6, in subsection (1) –

(i) in paragraph (j), by deleting the words “20 years” and replacing them by the words “30 years”;

(ii) in paragraph (n), in subparagraph (ii), by deleting the words “20 years” and replacing them by the words “30 years”;

(iii) by inserting, after paragraph (ra), the following new paragraph –

(rb) establish a Cyber Threat Intelligence Sharing Platform to facilitate prompt exchange of cybersecurity intelligence among financial institutions and such other institutions as the Bank may specify and require these institutions to participate in the platform, on such terms and conditions as the Bank may determine;

(b) in section 10 –

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

(2A) Notwithstanding this Act, the Minister may, after consultation with the Governor, transfer to the Bank funds in such amount as he deems sufficient to increase the amount paid as capital of the Bank.

(ii) in subsection (5), by inserting, after the words “to the Bank,”, the words “funds or”;

(c) in section 53B, in subsection (1), in paragraph (a), by deleting the words “who shall be a barrister of not less than

5 years' standing" and replacing them by the words "who shall be a retired Judge or a barrister of not less than 15 years' standing".

3. Banking Act amended

The Banking Act is amended, in section 64 –

(a) in subsection (3) –

(i) by repealing paragraph (k) and replacing it by the following paragraph –

(k) the financial institution is required to provide information in compliance with –

(i) an order or a notice under the Financial Crimes Commission Act 2023; or

(ii) the requirements under the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act;

(ii) in paragraph (o), by inserting, after the words "Financial Services Act", the words "or the Financial Crimes Commission established under the Financial Crimes Commission Act 2023";

(b) in subsection (9), by inserting, after the words "of any person", the words ", including customer information,";

(c) in subsection (10) –

(i) by inserting, after the words "order of disclosure", the words ", pursuant to an application made under subsection (9),";

(ii) in paragraph (b), by deleting the words "money laundering" and replacing them by the words "financial crimes";

(d) by repealing subsection (16) and replacing it by the following subsection –

(16) In the event of any conflict or inconsistency between this section and any other enactment, other than the Bank of Mauritius Act, the Financial Crimes Commission Act 2023, the Financial Intelligence and Anti-Money Laundering Act, sections 123, 123D and 124 of the Income Tax Act, the Mutual Assistance in Criminal and Related Matters Act, sections 17(1)(c) and 28(2) of the Public Inquiries Act 2025 and the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act, this section shall prevail.

4. Business Registration Act amended

The Business Registration Act is amended, in section 8, in subsection (11), by inserting, after the words "shall be displayed", the words ", in any format,".

5. Captive Insurance Act amended

The Captive Insurance Act is amended, in Part VI, by inserting, before section 17, the following new section –

16A. Power to extend time limit

Where, upon written application made by a captive insurer, the Commission is satisfied that the captive insurer was unable to comply with the provisions governing time limits of this Act, the FSC Rules and guidelines due to a just or reasonable cause, the Commission may, by notice to the captive insurer, extend the time limit to such time and on such conditions as it may determine.

6. Civil Service Family Protection Scheme Act amended

The Civil Service Family Protection Scheme Act is amended, in section 5, by repealing subsections (1) and (2) and replacing them by the following subsections –

(1) The Board shall consist of –

(a) a Chairperson, to be appointed by the Minister;

(b) a representative of the Ministry responsible for the subject of finance, as Vice-chairperson;

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

(d) a representative of the Ministry responsible for the subject of gender equality and family welfare;

(e) a representative of the Civil Status Division, to be designated by the Secretary for Home Affairs;

(f) 2 persons who shall be retired pensioners of the civil service, to be appointed by the Minister; and

(g) 2 representatives of trade unions, to be appointed by the Minister.

(2) The members referred to in subsection (1)(a), (f) and (g) shall hold office for a period of 3 years and may be eligible for reappointment.

7. Civil Status Act amended

The Civil Status Act is amended, in section 19A –

(a) in subsection (2), in paragraph (a)(iii), by repealing sub subparagraphs (EA) and (EB) and replacing them by the following sub subparagraphs –

(EA) an affidavit, duly sworn or affirmed by him before the Supreme Court of Mauritius, or an official document from a competent authority from his country of residence, attesting that he is in gainful employment or, alternatively, has sufficient means to maintain himself;

(EB) an affidavit, duly sworn or affirmed by him before the Supreme Court of Mauritius, or an official document from a competent authority from his country of residence, attesting his marital status; and

(b) in subsection (2B), by deleting the words "other legal document" and replacing them by the words "official document";

(c) in subsection (3) –

(i) in paragraph (a), by deleting the words "other legal document" wherever they appear and replacing them by the words "official document";

(ii) by repealing paragraph (b).

8. Clinical Trials Act amended

The Clinical Trials Act is amended –

(a) in section 2 –

(i) by deleting the definition "contract research organisation" and replacing it by the following definition –

"contract research organisation" means a body corporate which performs clinical trial-related functions on behalf of a sponsor, an institution, an investigator or a trial licence holder;

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

"accredited principal investigator" means an investigator accredited as such by the Council under section 19A;

"investigator-led trial" –

(a) means a clinical trial initiated and led by an investigator, a public healthcare institution or a public research institution; but

(b) does not include a clinical trial primarily conducted for commercial marketing authorisation purposes;

"major regulatory breach" means a breach of this Act, any regulations made under it, the conditions of a trial licence, or the principles of good clinical practice, which is likely to affect, to a significant degree, the safety, rights or well-being of a subject or the scientific value of a clinical trial;

"multinational clinical trial" means a clinical trial conducted under the same protocol in not less than 2 countries;

"national clinical trial network" means the network of public healthcare institutions and approved research sites coordinated by the Public Clinical Trial Unit;

"national electronic licensing system" means the electronic system designated by the Council for the submission, concurrent review and processing of applications under this Act;

"Public Clinical Trial Unit" means the Unit referred to in section 10A;

"public healthcare institution" means any hospital, area health centre, medi-clinic, specialised institution or healthcare facility operated, managed or funded by the Government;

"public interest clinical trial" means a clinical trial conducted by the Public Clinical Trial Unit and designated by the Council as being in the public interest on the ground that it relates to a priority disease, condition or public health objective, including cancer, acute cardiovascular disease, a life-threatening disease, a public health emergency, an infectious disease outbreak or such other priority disease area as the Minister may designate;

"recognised regulatory authority" means a medicines, medical devices or health products regulatory authority of Australia, Canada, the European Union, Japan, Singapore, South Africa, the United Kingdom, the United States of America or such other jurisdiction as may be prescribed;

"trial licence holder" means a sponsor, the Public Clinical Trial Unit or an accredited principal investigator to whom a trial licence is issued under this Act;

(iii) by adding the following new definition, the full stop at the end of the definition "trial master file" being deleted and replaced by a semicolon –

"Trust Fund for Specialised Medical Care" means the Trust Fund for Specialised Medical Care established under the Trust Fund for Specialised Medical Care Act.

(b) in section 4, in subsection (1), by adding the following new paragraphs, the full stop at the end of paragraph (m) being deleted and replaced by a semicolon –

(n) establish and maintain a register of accredited principal investigators;

(o) establish expedited review pathways for clinical trials conducted through the Public Clinical Trial Unit and public interest clinical trials;

(p) approve criteria for the accreditation of principal investigators;

(q) approve criteria for the designation of public interest clinical trials.

(c) in section 5, by adding the following new subsections –

(6) The Council may conduct its meetings in person, virtually, by electronic means or in hybrid format.

(7) The Council may determine any matter by circulation of papers, including by electronic means, where the Chairperson considers that the matter may be determined without a physical meeting.

(8) A decision made under subsection (7) shall be deemed to be a decision of the Council where it is supported by a majority of members entitled to vote on the matter.

(9) The Council shall establish a Fast Track Clinical Trials Committee to determine applications submitted under an expedited review pathway.

(10) The Fast Track Clinical Trials Committee shall consist of such members of the Council as the Council may determine, including at least –

(a) one medical practitioner; and

(b) one pharmacist, clinical pharmacologist, biostatistician or statistician.

(d) in section 7, by inserting, after subsection (5), the following new subsection –

(5A) The Ethics Committee may conduct its meetings in person, virtually, by electronic means or in hybrid format.

(e) in section 8 –

(i) in subsection (1), in paragraph (a), by deleting the words "submitted to it by the Council" and replacing them by the words "submitted to it under this Act, personally, concurrently with the Council or through NELS";

(ii) by adding the following new subsections –

(4) The Ethics Committee may review an application concurrently with the Council.

(5) The Ethics Committee may determine any matter by circulation of papers or by electronic means, where the Chairperson considers that the matter may be determined without a physical meeting.

(6) For the purpose of determining an application submitted under an expedited review pathway, the Ethics Committee shall establish an expedited ethics review procedure.

(7) The Fast Track Ethics Committee shall consist of such members of the Committee as the Committee may determine, provided that it shall include at least one medical practitioner, one law practitioner and one person to represent the civil society.

(f) by inserting, after Part IV, the following new Part –

PART IVA – PUBLIC CLINICAL TRIAL UNIT AND NATIONAL CLINICAL TRIAL NETWORK

10A. Public Clinical Trial Unit

(1) There shall be, within the Trust Fund for Specialised Medical Care, a Public Clinical Trial Unit.

(2) The Public Clinical Trial Unit shall be the national coordinating institution for clinical trials and clinical research involving participants receiving care within public healthcare institutions.

(3) The Public Clinical Trial Unit shall –

(a) establish, coordinate and manage a National Clinical Trial Network;

(b) coordinate clinical trials conducted within public healthcare institutions;

(c) coordinate recruitment, screening, enrolment and follow-up of participants receiving care within public healthcare institutions;

(d) establish and maintain disease registries, research databases and epidemiological surveillance systems, in accordance with applicable data protection, confidentiality and informed consent requirements, for the identification of potentially eligible participants for approved clinical trials;

(e) facilitate access of eligible public patients to approved clinical trials and innovative therapies;

(f) develop national clinical research infrastructure and workforce capacity;

(g) facilitate partnerships with universities, sponsors and international research institutions; and

(h) support the training of investigators, research nurses and other clinical research personnel within public healthcare institutions.

10B. Recruitment of participants receiving care within public healthcare institutions

(1) No person shall recruit, screen, enrol or otherwise include a participant receiving care within a public healthcare institution in a clinical trial except through the National Clinical Trial Network coordinated by the Public Clinical Trial Unit.

(2) No public healthcare institution shall enter into any agreement relating to recruitment, screening, enrolment, follow-up or participation of patients in a clinical trial except through the Public Clinical Trial Unit.

(3) Notwithstanding any other enactment, any agreement entered into in contravention of this section shall be void.

10C. Collaboration with Public Clinical Trial Unit

Any sponsor, university or research institution which seeks to recruit participants receiving care within a public healthcare institution shall collaborate with the Public Clinical Trial Unit in accordance with such criteria as the Council may approve.

10D. National Cancer Clinical Trials Programme

(1) The Public Clinical Trial Unit may establish a National Cancer Clinical Trials Programme for the coordination of clinical trials involving cancer patients.

(2) The programme may include –

(a) recruitment through oncology clinics, tumour boards, cancer registries and public healthcare institutions;

(b) coordination with the National Cancer Centre and regional hospitals; and

(c) molecular testing, pathology review, imaging, biospecimen collection and central laboratory testing required by approved protocols.

(g) by repealing section 11 and replacing it by the following section –

11. Trial licence

(1) No person shall conduct or cause to be conducted a clinical trial unless –

(a) a sponsor;

(b) the Public Clinical Trial Unit; or

(c) an accredited principal investigator,

holds a trial licence.

(2) No person shall conduct or cause or permit to be conducted a clinical trial except in accordance with the terms and conditions of a trial licence.

(3) Where a trial licence is held by an accredited principal investigator, the accredited principal investigator shall be responsible for ensuring that the clinical trial is conducted in accordance with this Act, any regulations made under it, the conditions of the trial licence and the principles of Good Clinical Practice.

(4) Every clinical trial shall be conducted under the supervision of an investigator approved by the Council.

(5) For the purposes of this Act, unless the context otherwise requires, every reference to a sponsor includes a trial licence holder who is not a sponsor, and the obligations imposed on a sponsor, including those under sections 22, 23, 24, 25, 27 and 28, shall apply accordingly to that trial licence holder.

(h) in section 12 –

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

(1) A person eligible to hold a trial licence under section 11(1) who wishes to obtain a trial licence shall submit an application concurrently to the Council and the Ethics Committee through NELS or such other system as the Council may approve.

(ii) in subsection (3), by deleting the words “The sponsor” and replacing them by the words “The applicant”;

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

(4) On receipt of an application under subsection (1), the Council and the Ethics Committee shall review the application concurrently and may request from the applicant such additional documents or information as they may consider necessary for the determination of the application.

(iv) by adding the following new subsections –

(5) Where the Council and the Ethics Committee require additional documents or information, they shall, where reasonably practicable, issue a consolidated request to the applicant.

(6) A request for additional documents or information shall suspend the applicable review period until the requested documents or information are received.

(i) in section 13 –

(i) in subsection (1), in paragraph (f), by deleting the words “the sponsor and the investigator” and replacing them by the words “the trial licence holder or the sponsor and the investigator”;

(ii) in subsection (2), by deleting the word “sponsor” and replacing it by the word “applicant”;

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

(3) On granting an application under subsection (1), the Council shall issue a trial licence to –

(a) a sponsor;

(b) the Public Clinical Trial Unit; or

(c) an accredited principal investigator,

on such terms and conditions as it thinks fit and, subject to section 34A, on payment of such licence fee as may be prescribed.

(j) by inserting, after section 13, the following new section –

13A. Expedited review

(1) An application shall be eligible for expedited review where it is designated as a Public Interest Clinical Trial.

(2) An application under subsection (1) shall be submitted through the Public Interest Clinical Trial.

(3) The Council and the Ethics Committee shall determine an application submitted under the expedited review pathway within 30 days of receipt of a complete application.

(4) The period specified in subsection (3) is directory and its expiry shall not be construed as approval of an application or as relieving the applicant of any requirement under this Act.

(5) The Council may refuse expedited review where –

(a) the application is incomplete;

(b) the proposed clinical trial raises significant unresolved safety concerns; or

(c) the Council considers that full review is required in the interests of the health, welfare, safety or protection of subjects.

(6) The refusal of expedited review shall not prevent an application from being considered under the ordinary review pathway.

(k) in section 14, in subsection (2), by deleting the word "sponsor" and replacing it by the word "applicant";

(l) in section 15 –

(i) in subsection (1), by deleting the word "sponsor" and replacing it by the words "trial licence holder";

(ii) in subsection (4), by deleting the word "sponsor" and replacing it by the words "trial licence holder";

(iii) in subsection (5), by deleting the word "sponsor" and replacing it by the words "trial licence holder";

(m) by inserting, after section 19, the following new section –

19A. Accredited principal investigators

(1) The Council shall establish and maintain a register of accredited principal investigators.

(2) The Council may accredit an investigator as an accredited principal investigator where the investigator –

(a) is registered as a specialist under the Medical Council Act or has not less than 10 years' post-registration clinical experience in the relevant field of practice;

(b) maintains current good clinical practice certification recognised by the Council; and

(c) has acted as principal investigator in at least one multinational clinical trial approved by a recognised regulatory authority or has acted as principal investigator in not less than 3 clinical trials approved by the Council.

(3) An accreditation shall be valid for a period of 5 years and may be renewed for further periods of 5 years.

(4) The Council may suspend or revoke an accreditation where an accredited principal investigator fails to comply with this Act, any regulations made under it, the conditions of a trial licence or the principles of good clinical practice.

(5) Every clinical trial conducted through the Public Clinical Trial Unit shall be under the overall supervision of an accredited principal investigator, unless the Council determines otherwise in writing.

(n) by repealing section 34 and replacing it by the following section –

34. Protection from liability

(1) No liability, civil or criminal, shall be incurred by the Minister, the supervising officer, the Council or any of its members or officers, the Pharmacovigilance Committee or any of its members, the Public Clinical Trial Unit or any of its members, officers, employees or advisers or any of its members, in respect of any act done or omitted in good faith in the execution of his or its functions or exercise of his or its powers under this Act.

(2) No personal liability, civil or criminal, shall attach to any member, officer, employee or adviser of the Public Clinical Trial Unit for any act done or omitted in good faith in connection with –

(a) an investigator-led trial conducted through the Public Clinical Trial Unit;

(b) a Public Interest Clinical Trial conducted through the Public Clinical Trial Unit; or

(c) a clinical trial conducted by the Public Clinical Trial Unit in response to a public health emergency, pandemic or major health condition declared by the Minister.

(3) Notwithstanding any other enactment, nothing in this section shall limit –

(a) the right of a subject to claim compensation for damage or injury suffered as a result of a clinical trial under section 22; or

(b) access to any insurance, indemnity or compensation arrangement provided by a sponsor, trial licence holder, the Government or any other person in respect of a clinical trial.

(4) This section shall not apply to any act or omission done in bad faith, fraudulently, recklessly or in wilful breach of this Act or any regulations made under it.

(o) by inserting, after section 34, the following new section –

34A. Exemption from fees

(1) No annual service fee shall be payable by the Public Clinical Trial Unit.

(2) No application fee, licence fee, amendment fee or annual service fee shall be payable in respect of –

(a) an investigator-led trial conducted through the Public Clinical Trial Unit;

(b) a public interest clinical trial conducted by the Public Clinical Trial Unit in response to a public health emergency, pandemic or major health condition declared by the Minister.

(p) in section 35, by repealing subsection (2) and replacing it by the following subsection –

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

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

(b) the licensing and regulation of contract research organisations;

(c) the accreditation, renewal, suspension and revocation of accreditation of accredited principal investigators;

(d) the operation of the Public Clinical Trial Unit and the National Clinical Trial Network;

(e) public interest clinical trials; and

(f) expedited review pathways.

9. Code Civil Mauricien amended

The Code Civil Mauricien is amended by inserting, after Article 2110, the following new Article –

2110-1. Les dispositions de l'article 2110 ne s'appliquent pas dans le cas où le vendeur enclenche les procédures d'enregistrement électroniquement sur le portail du Registrar-General.

10. Companies Act amended

The Companies Act is amended –

(a) in section 2, in the definition "Beneficial Ownership Register" by inserting, after the words "section 11(3)", the words "or 11A";

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

11A. Beneficial Ownership Register of partnerships

(1) Without prejudice to articles 1845-2 and 1845-3 of the Code Civil Mauricien and any other applicable law, the Registrar shall keep and maintain a Beneficial Ownership Register of every partnership.

(2) The Beneficial Ownership Register shall be accessible to all competent authorities involved in the prevention of money laundering and combating of terrorism financing and proliferation financing, and such other public sector agency as may be prescribed.

(3) To enable the Registrar to keep and maintain the Beneficial Ownership Register –

(a) every partnership shall keep a register of its beneficial owners, which shall contain adequate, accurate and up to date information in respect of every beneficial owner, including –

(i) his full name;

(ii) his date of birth;

(iii) his nationality;

(iv) his residential address;

(v) the nature and extent of his beneficial interest;

(vi) a record of action taken to identify a beneficial owner or an ultimate beneficial owner; and

(vii) such other information as the Registrar may determine;

(b) every partnership shall –

(i) in such manner as the Registrar may determine, keep a record of the action taken for the purpose of identifying a beneficial owner or an ultimate beneficial owner; and

(ii) ensure that the action taken to identify a beneficial owner or an ultimate beneficial owner comprises a written declaration by the beneficial owner or ultimate beneficial owner himself that he is the beneficial owner or ultimate beneficial owner, as the case may be; and

(c) every *associé*, beneficial owner, ultimate beneficial owner and person concerned with the management of the partnership shall provide the partnership with such information as may be reasonably required to enable it to comply with its obligations under this section, and shall notify the partnership of any change in status.

(4) The information required to be kept under subsection (3)(a) shall be filed with the Registrar –

(a) at the time of registration of the partnership; and

(b) within 14 days of any change.

(5) The register of beneficial owners under subsection (3)(a) shall be made available to the Registrar and the competent authorities.

(6) Any partnership and any person concerned in the management of a partnership that fails to comply with this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 300,000 rupees.

(7) Notwithstanding subsection (6), the Court may, on an application by the Registrar, order the partnership to comply with this section.

(8) A partnership operating before the commencement of this section shall, not later than 31 March 2027, comply with the requirements of this section.

(9) In this section –

"beneficial owner" or "ultimate beneficial owner" has the same meaning as in section 2, with such adaptations and modifications as the specific context requires in relation to a partnership;

"partnership" includes a civil partnership (*société civile*) or a commercial partnership (*société commerciale*).

(c) in section 14, in subsection (11), by deleting the words "section 91(3)(a)(ii)" and replacing them by the words "section 91(3A)(a)(iii)";

(d) in section 23, in subsection (1)(c)(viii), by deleting the words "section 91(3A)(c)" and replacing them by the words "section 91(3A)(b)(ii)";

(e) in section 34, in subsection (3)(b), by deleting the words "2 months" and replacing them by the words "6 months";

(f) in section 91, in subsection (3A)(a) –

(i) in subparagraph (iii), by inserting, after sub subparagraph (D), the following new sub subparagraph, the word "and" at the end of sub subparagraph (D) being deleted –

(DA) date of birth of the beneficial owner or ultimate beneficial owner; and

(ii) by adding the following new subparagraph –

(iv) A company already incorporated before the commencement of subparagraph (iii)(D)(A) shall, not later than 30 June 2027, comply with that subparagraph.

(g) in section 121, by adding the following new subsection –

(4) This section shall not apply to a company holding a Global Business Licence or an Authorised Company issuing debentures exclusively outside Mauritius to persons who are not resident in Mauritius and where no invitation is made for such issue in Mauritius.

(h) in section 167A, by adding the following new subsection –

(8) Any person who fails to comply with this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees.

(i) in section 221, in subsection (1), by inserting, after paragraph (bb), the following new paragraph –

(bc) where applicable, include a sustainability report referred to in the Financial Reporting Act;

(j) in section 276, in subsection (1), in paragraph (ba), by deleting the words "section 91(3)(a)(ii)" and replacing them by the words "section 91(3A)(a)(iii)";

(k) in section 306, in subsection (1), in paragraph (b), by inserting, after the words "certificate of registration", the words "or other equivalent official document evidencing registration".

11. Competition Act amended

The Competition Act is amended –

(a) in section 5, in paragraph (d), by deleting the words "appropriate recommendations" and replacing them by the words "such recommendations and directions as it deems appropriate";

(b) in section 6, in paragraph (a), by inserting, after the words "and directions", the words ", including directions with respect to market inquiries,";

(c) in section 51B –

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

(6) The recommendations of the Executive Director under subsection (5) may include the imposition of directions on concerned enterprises.

(ii) by inserting, after subsection (6), the following new subsection –

(6A) Where the Executive Director intends to impose directions under subsection (6), he shall notify the concerned enterprises before submitting his report to the Commission.

(iii) in subsection (7), by inserting, after the words "it has identified,", the words "impose directions on concerned enterprises and";

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

(8) The Executive Director shall publish his report referred to in subsection (5) on the website of the Commission.

(d) in section 55, by inserting, after subsection (1), the following new subsection –

(1A) On receipt of the report under section 51B, the Commission may convene a hearing at which the Commissioners may hear the views of any person they consider to have a relevant interest in the matter.

(e) in section 60, in subsection (1) –

(i) by inserting, after the words "section 46", the words "or the Commission determines that the conduct of the enterprises falls within the terms of section 51B";

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

(c) in relation to a market enquiry, the conduct prevents, restricts or distorts competition,

(f) in section 63 –

(i) in subsection (1), by inserting, after the word "during", the words "a market enquiry or";

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

(2A) For the purpose of a market enquiry, any concerned enterprise may offer the undertaking on being notified under section 51B(6A).

(g) in section 67, in subsection (1), in paragraph (aa), by deleting the words "section 51" and replacing them by the words "section 51, or is in relation to a market enquiry under section 51B".

12. Co-operatives Act amended

The Co-operatives Act is amended –

(a) in section 2 –

(i) by deleting the definition "credit union" and replacing it by the following definition –

"credit union" –

(a) means a society the objects of which are to promote thrift among, and provide credit to, its members; and

(b) includes any society classified as a "Credit/Financial Services" society under the Fourth Schedule;

(ii) in the definition "officer", in paragraph (b), by inserting, after the word "director", the words ", executive officer";

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

(5) The Registrar may, in relation to societies, assess or cause to be assessed the degree to which the procedures set out in the rules or in any other relevant documents are being complied with.

(c) in section 5, by repealing subsection (1) and replacing it by the following subsection –

(1) A body of persons may be registered as a primary society –

(a) subject to the minimum requirements set out in the Sixth Schedule being satisfied; or

(b) where it consists of a *société* and a body corporate other than a *société*.

(d) in section 8, by repealing subsection (1) and replacing it by the following subsection –

(1) The minimum issued and paid up share capital of a society shall, at the time of registration, be not less than –

(a) the minimum amount set out in the third column of the Sixth Schedule in respect of each corresponding class of co-operative society, divided into ordinary shares of a denomination of 100 rupees, for a primary society;

(b) 25,000 rupees divided into ordinary shares of a denomination of 100 rupees, for any secondary society, not having affiliated primary societies in the class of consumer or Credit/Financial Services co-operatives, referred to in the Fourth Schedule;

(c) 75,000 rupees divided into ordinary shares of a denomination of 100 rupees, for any secondary society, having affiliated primary societies in the class of consumer or Credit/Financial Services co-operatives, referred to in the Fourth Schedule; and

(d) 100,000 rupees divided into ordinary shares of a denomination of 100 rupees for the tertiary society.

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

8A. Minimum requirements for specific classes of societies

(1) The Registrar shall not register a society unless it satisfies the requirements specified in section 8(1).

(2) Notwithstanding this Act, every society shall, following its registration and throughout its existence, comply with the minimum requirements applicable to its class as specified in the Sixth Schedule.

(3) Where a society fails to satisfy the minimum requirements specified in the Sixth Schedule, the Registrar may –

(a) issue such directives as may be necessary to ensure compliance;

(b) impose administrative sanctions; or

(c) take such enforcement measures as may be prescribed under this Act.

(4) The Minister may, by regulations, amend the Sixth Schedule to reflect sectoral developments and economic conditions.

(f) by inserting, after section 55, the following new section –

55A. Internal control requirements for specific classes of societies

(1) Every society shall designate at least one internal controller or equivalent officer responsible for governance and compliance oversight.

(2) The Registrar may determine and impose additional internal control measures for specific classes of societies.

(g) by inserting, after section 73, the following new sections –

73A. Categorisation of societies

Every society shall be categorised as a micro, small, medium or large society in accordance with its annual turnover as set out in the Seventh Schedule.

73B. Audit requirements

The audit requirements applicable to each category shall be as follows –

(a) micro societies – exempted from audit by a Principal Co-operative Auditor or an auditor;

(b) small societies – subject to audit by a Principal Co-operative Auditor;

(c) medium societies – subject to audit by a Principal Co-operative Auditor;

(d) large societies – subject to audit by a duly qualified auditor.

73C. Appointment of external auditor

Notwithstanding section 73B(1), any small society or medium society may, at a general meeting, appoint an auditor, other than the Principal Co-operative Auditor, on such terms and conditions as it may determine.

73D. Payment of annual fee

Every society shall, in accordance with its categorisation pay the annual fee specified in the Third Schedule.

73E. Specific exemptions applicable to micro societies

(1) Notwithstanding this Act, a micro society shall be exempted from the provisions of –

(a) section 54(1), except for the Board minutes to be held every 3 months and submitted to the Registrar in accordance with section 54(9);

(b) section 55(6)(a), except for the report of the internal controller to be submitted to the Registrar in accordance with section 55(6)(e);

(c) section 73(1) and (3), except for financial statements to be duly prepared and approved by the Board.

(2) The exemptions specified in subsection (1) shall not apply to any society classified as a "Credit/Financial Services" society under the Fourth Schedule or such other societies as the Registrar may direct.

73F. No exemptions for other categories

Every small, medium and large society shall comply with the provisions of this Act unless otherwise expressly provided for in any regulations made under this Act.

73G. Duty to declare turnover

Every society shall, at the end of every financial year and before the end of August in the following financial year, submit to the Registrar a declaration of its annual turnover, duly certified by the Board.

73H. Power of Registrar to review and re-categorise

(1) The Registrar shall, every year, review the categorisation of each society, based on the audited financial statements filed with the Registrar for the preceding financial year.

(2) Where a society fails to submit its audited financial statements for the preceding financial year, the Registrar shall consider the last financial statements filed by the society.

(3) Where the categorisation of a society is reviewed, the new categorisation shall apply as from the subsequent financial year.

(4) Where the Registrar has reasonable grounds to believe that a society has been wrongly categorised, he may –

(a) conduct an inquiry or audit; and

(b) re-categorise the society accordingly.

(5) Where the categorisation of a society is reviewed, the Registrar shall impose the terms and conditions and sanctions applicable to the new categorisation.

73J. Offence of wrongful categorisation or false declaration

(1) Any society which or officer of a society who –

(a) knowingly provides false or misleading information relating to turnover; or

(b) deliberately understates the turnover to benefit from a lower category,

shall commit an offence.

(2) A society or an officer convicted under subsection (1) shall be liable –

(a) to a fine not exceeding 100,000 rupees; and

(b) to the payment of any fee or penalty which would have been applicable under the proper categorisation.

73K. Administrative sanctions

(1) Without prejudice to any criminal proceedings, the Registrar may impose such administrative sanctions as he may determine for –

(a) failure to submit turnover declaration;

(b) failure to satisfy the requirements specified in the Sixth Schedule;

(c) late submission of any required documents; or

(d) non-compliance with category-specific obligations.

(2) For the purpose of subsection (1), an administrative sanction may consist of –

(a) a written warning;

(b) debarment of the society in default from having access to any grant or scheme, either financial or non-financial, given as support to societies; or

(c) a penalty not exceeding 10,000 rupees.

(3) An aggrieved party may, not later than 21 days from the date of the sanction, appeal to the Co-operative Tribunal.

(h) by inserting, after section 75, the following new section –

75A. Determination of turnover

(1) For the purposes of this Act, the turnover of a society listed in the second column of the Fourth Schedule shall be determined in accordance with the corresponding turnover components set out in the fourth column of that Schedule.

(2) The turnover of a society shall be determined by the aggregate transactional volume of monetary transactions in a financial year and shall include the gross receipts, income, receipts, fees, contributions, commissions, sales revenue and any other operational earnings and transactions derived from its principal activities.

(3) The Registrar may issue guidelines for the computation and declaration of turnover for specific classes of societies.

(4) (a) Any dispute regarding the determination of turnover shall be determined by the Registrar.

(b) An aggrieved party may appeal to the Co-operative Tribunal against the determination of the Registrar under paragraph (a).

(i) in section 79H, in subsection (1), by deleting the words “of the Registrar may” and replacing them by the words “of the Registrar under section 79B may”;

(j) by inserting, after section 93, the following new section –

93A. Voluntary dissolution of societies without assets or liabilities

(1) Where a society requests for voluntary dissolution but does not have any asset or liability, section 93 shall not apply and the Registrar shall cancel the registration.

(2) The Registrar shall, within 30 days of the cancellation, give public notice thereof by publishing a notice in the Gazette.

(k) by inserting, after section 94, the following new section –

94A. Voluntary dissolution of dormant societies

(1) Where a society has been dormant for a continuous period of 2 years since its inception, section 94 shall not apply and the Registrar shall cancel the registration.

(2) The Registrar shall, within 30 days of the cancellation, give public notice thereof by publishing a notice in the Gazette.

(l) by repealing the Third and Fourth Schedules and replacing them by the Third and Fourth Schedules set out in the First and Second Schedules, respectively, to this Act;

(m) by adding the Sixth and Seventh Schedules set out in the Third and Fourth Schedules, respectively, to this Act.

13. Courts Act amended

The Courts Act is amended, in section 181 –

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

(vi) an officer of the Forensic Science Laboratory;

(b) in subsection (2), by adding the following new paragraph, the comma at the end of paragraph (b) being deleted and replaced by the words "; or" and the word "or" at the end of paragraph (a) being deleted –

(c) a scientific officer of a laboratory which is duly –

(i) accredited by the Mauritius Accreditation Service under the Mauritius Accreditation Service Act; and

(ii) approved by the Forensic Science Laboratory to act on its behalf,

14. Early Childhood Care and Education Authority Act amended

The Early Childhood Care and Education Authority Act is amended, in section 2, in the definition "pre-primary school", by deleting the words ", within the premises of a primary school,".

15. Economic Development Board Act amended

The Economic Development Board Act is amended –

(a) in section 2 –

(i) by deleting the definitions "family occupation permit", "Integrated Modern Agricultural Morcellement Certificate" and "Integrated Modern Agricultural Morcellement Scheme";

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

"AI City Scheme" means the AI City Scheme referred to in section 14AA;

"AI City Scheme Certificate" means the AI City Scheme Certificate issued under the AI City Scheme;

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

(b) in section 13, in subsection (1), by repealing paragraph (b);

(c) in section 14 –

(i) in subsection (1), by deleting the words ", family occupation permit";

(ii) in subsection (4), in paragraph (b), by deleting the words ", family occupation permit";

(d) by inserting, after Sub-part AA, the following new Sub-part –

Sub-part AAA – AI City Scheme

14AA. AI City Scheme

(1) There shall be, for the purposes of this Sub-part, an AI City Scheme.

(2) The objects of the AI City Scheme shall be to –

(a) establish a specialised technological and innovation hub;

(b) promote investment in artificial intelligence, digital sectors, advanced computing infrastructure and advanced manufacturing; and

(c) encourage artificial intelligence technology enterprises and technology founders to set up their businesses.

(3) Any person or AI founder seeking to undertake a project under the AI City Scheme shall apply to the Economic Development Board for an AI City Scheme Certificate in such form and manner as may be prescribed.

(4) No project shall be approved under the AI City Scheme unless the Economic Development Board is satisfied that the project –

(a) involves such activity as may be prescribed; and

(b) complies with such guidelines as the Economic Development Board may issue.

(5) Where an application is approved under subsection (4), the Economic Development Board shall issue an AI City Scheme Certificate subject to such terms and conditions as it may determine.

(6) Notwithstanding any other enactment, a holder of an AI City Scheme Certificate shall be entitled to –

(a) such fiscal and non-fiscal incentives, duty exemptions and tax concessions as may be prescribed;

(b) expedited processing of occupation permits, work permits and residence permits, through the Economic Development Board, in such manner as may be prescribed;

(c) such acquisition or lease of immovable property as may be prescribed; and

(d) such other regulatory facilitation as may be prescribed.

(e) in the First Schedule –

(i) by repealing Part I and replacing it by Part I set out in the Fifth Schedule to this Act;

(ii) by repealing Part II;

(iii) in Part IV –

(A) in item 1, in the corresponding third column, by adding the following new paragraph –

or
An AI Founder, as may be prescribed under the AI City Scheme, having invested at least USD one million

(B) by adding the following new item –

5.	Golden visa	An applicant who – (a) is a holder of a golden visa; (b) has invested an aggregate amount of not less than USD one million or its equivalent in any other freely convertible currency within a period of 12 months from the date of issuance of the golden visa, in any business activity other than acquisition of a residential property under the EDB property schemes

(f) in the Second Schedule –

(i) by deleting the following item –

Integrated Modern Agricultural Morcellement Scheme	Integrated Modern Agricultural Morcellement Certificate

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

AI City Scheme	AI City Scheme Certificate

16. Energy Efficiency Act amended

The Energy Efficiency Act is amended –

(a) in section 2 –

(i) by deleting the definition "energy service company";

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

"Energy Performance Contracting" means a performance-based contractual arrangement between a facility owner and an energy service company, whereby –

(a) payments are made based on the achievement of agreed performance or savings;

(b) the energy service company assumes, in whole or in part, the financial risk of achieving such performance or savings; and

(c) such performance or savings are verified and monitored throughout the contract term in accordance with internationally recognised measurement and verification protocols;

"energy service company" or "ESCO" means a legal entity registered by the Office to deliver energy services at a client's facility, premises or operations through Energy Performance Contracting, which accepts a degree of financial risk directly linked to the project's performance, where such services and improvement measures shall be based on a comprehensive analysis of the client's energy and resource demand, considering financially and technically viable alternative energy sources, resource-efficient low-carbon technologies and energy management systems;

(b) in section 6, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) Subject to subsection (1), the Office shall also act as the dedicated body for overseeing Energy Performance Contracting projects and shall –

(a) maintain a register of all operational ESCOs in Mauritius; and

(b) promote and develop the Energy Performance Contracting market.

(c) in section 19, by adding the following new subsection –

(4) Where a large energy consumer is required to implement any recommendation pursuant to subsection (3)(a), the Office may determine that such implementation shall be carried out through Energy Performance Contracting.

(d) in section 22 –

(i) in subsection (2) –

(A) in paragraph (a), by deleting the words "100,000 rupees" and replacing them by the words "500,000 rupees";

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

(ii) in subsection (3) –

(A) in paragraph (a), by deleting the words "50,000 rupees" and replacing them by the words "500,000 rupees";

(B) in paragraph (b), by deleting the words "100,000 rupees" and replacing them by the words "one million rupees";

(iii) in subsection (3A), by deleting the words "50,000 rupees" and replacing them by the words "500,000 rupees";

(e) in section 23, in subsection (2) –

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

(da) for the minimum qualification standards for registration and grading of ESCOs and related procedures;

(ii) in paragraph (f), by deleting the words "100,000 rupees" and replacing them by the words "500,000 rupees".

17. Environment Act 2024 amended

The Environment Act 2024 is amended –

(a) in section 94, in subsection (2) –

(i) in paragraph (a), by deleting the words "The manager" and replacing them by the words "Subject to this subsection, the manager";

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

(aa) The monthly turnover referred to in paragraph (a) shall, with respect to a designated establishment specified in item 3 of Part I of the Tenth Schedule, refer to the monthly turnover arising from the activities specified in the second column of item 3 of Part I of the Tenth Schedule.

(ab) Where a designated establishment specified in item 3 of Part I of the Tenth Schedule uses any of the items specified in the second column of item 3 of Part I of the Tenth Schedule to manufacture or prepare other items, the monthly turnover shall include 50 per cent of the sale value of such other items.

(ac) Where a designated establishment specified in item 3 of Part I of the Tenth Schedule transfers any of the items specified in the second column of item 3 of Part I of the Tenth Schedule to other premises having the same beneficial owner to manufacture or prepare other items, the monthly turnover shall include 100 per cent of the market value of the items so transferred.

(ad) In paragraph (ac) –

"beneficial owner" has the same meaning as in the Companies Act.

(b) in the Tenth Schedule, in Part I, in item 3, in the second column, by deleting the words "concrete blocks, pre-cast units,";

(c) in the Fourteenth Schedule –

(i) in item 1, in the third column, by deleting the figure "25,000" and replacing it by the figure "50,000";

(ii) in item 2 –

(A) in paragraph (a), in the third column, by deleting the figure “5,000” and replacing it by the figure “10,000”;

(B) in paragraph (b), in the third column, by deleting the figure “3,000” and replacing it by the figure “6,000”;

(iii) in item 3, in the third column, by deleting the figure “10,000” and replacing it by the figure “20,000”;

(iv) in item 4, in the third column, by deleting the figure “6,000” and replacing it by the figure “12,000”.

18. Financial Intelligence and Anti-Money Laundering Act amended

The Financial Intelligence and Anti-Money Laundering Act is amended –

(a) in section 2, by deleting the definition “credit union” and replacing it by the following definition –

“credit union” has the same meaning as in the Co-operatives Act;

(b) in section 18, in subsection (3), by deleting the words “proceed against the financial institution under section 7 of the Financial Services Act” and replacing them by the words “proceed to exercise its disciplinary powers under the Financial Services Act to impose an administrative sanction on the financial institution”;

(c) in section 19Q, in subsection (1)(ca), by deleting the words “section 57B” and replacing them by the words “section 79B”;

(d) in the Fifth Schedule, by adding the following new item –

16. Third-party administrators

19. Financial Reporting Act amended

The Financial Reporting Act is amended –

(a) in section 2, by adding the following new definition, the full stop at the end of the definition "State-owned enterprise" being deleted and replaced by a semicolon –

"sustainability reporting standards" includes the International Financial Reporting Standards (IFRS) and Sustainability Disclosure Standards issued by the International Sustainability Standards Board (ISSB), as adopted or recognised by the Council.

(b) by inserting, after section 73, the following new section –

73A. Sustainability reporting standards

(1) The Council may recognise, adopt or recommend for adoption, sustainability reporting standards, including climate-related disclosure standards.

(2) Sustainability reporting standards may be applied on a voluntary or mandatory basis.

(3) (a) The Minister may, on the recommendation of the Council, make regulations for sustainability reporting standards.

(b) Any regulations made under paragraph (a) may provide for –

(i) sector-specific mandatory sustainability reporting, differentiated timelines, transitional relief and enforcement mechanisms;

(ii) the categories of entities for which sustainability reporting standards shall apply; and

(iii) any matter connected or related thereto.

(c) For the purpose of prescribing mandatory application sustainability reporting standards to an entity, the Council shall have regard to the following –

(i) the public interest;

(ii) systemic financial risk;

(iii) the size, nature and economic significance of the entity; and

(iv) its alignment with international best practice.

(4) Where sustainability reporting standards apply, the Council may prescribe the nature and level of assurance required on sustainability disclosures, including limited or reasonable assurance.

(5) The Council shall issue implementation guidance, transitional provisions and technical bulletins for the application of sustainability reporting standards.

(c) in section 76 –

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

76. Monitoring of financial statements, annual report, report on corporate governance and sustainability reporting standards

(ii) in subsection (1), by deleting the words "and its report on corporate governance with a Government department", "and its report on corporate governance of a public interest entity" and "and its report on corporate governance" and replacing them by the words ", report on corporate governance or sustainability reporting standards with a Government department", ", report on corporate governance or sustainability reporting standards of a public interest entity" and ", report on corporate governance or sustainability reporting standards", respectively;

(iii) in subsection (1A), by deleting the words "and its report on corporate governance" and replacing them by the words ", report on corporate governance and sustainability reporting standards";

(iv) in subsection (2), in paragraph (b), by deleting the words "and annual reports" and replacing them by the words ", annual reports and sustainability reporting standards";

(v) in subsection (4), by inserting, after the words "for the audit of the financial statements", the words "or preparation of sustainability reporting standards";

(d) in section 79, in subsection (1), by deleting the words "and accounting standards" and replacing them by the words "standards, accounting standards and sustainability reporting standards".

20. 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 –

"Ministry" means the Ministry responsible for the subject of financial services;

"NFGC" means the National Fintech Governance Committee established under section 13A;

(b) in section 7, in subsection (4), in paragraph (b), by deleting the words "sections 42," and replacing them by the words "sections 42, 43,";

(c) in section 9, in subsection (6), by deleting the words "53, 53A and Part VIII" and replacing them by the words "53, 53A, 73A and Part VIII";

(d) in section 10, in subsection (1), in paragraph (c), by deleting the words "one million rupees" and replacing them by the words "3 million rupees";

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

PART IIIA – THE NATIONAL FINTECH GOVERNANCE COMMITTEE

13A. Establishment of National Fintech Governance Committee

(1) There shall be established a National Fintech Governance Committee which shall serve as a central coordination and oversight body for the implementation of fintech strategies in Mauritius.

(2) The NFGC shall be responsible to –

(a) set national priorities and approve annual implementation plans;

(b) ensure cross-agency alignment across regulatory, infrastructure, talent, funding, inclusion and international engagement pillars;

(c) oversee the implementation of cross-cutting enablers, including governance, monitoring, research coordination, partnerships, energy resilience and incentive alignment across working groups;

(d) approve sector-wide standards and frameworks;

(e) review progress reports and KPI dashboards;

(f) facilitate public-private collaboration and address systemic bottlenecks;

(g) coordinate international representation and strategic positioning; and

(h) do such acts or things as are incidental or conducive to the attainment of its objects.

(3) The NFGC shall not be a body corporate.

13B. Composition of NFGC

(1) The NFGC shall consist of –

(a) the Minister, as Chairperson;

(b) the Governor of the Bank of Mauritius;

(c) the Chief Executive;

(d) a representative of the Ministry;

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

(f) a representative of the Ministry responsible for the subject of information technology;

(g) a representative of the Ministry responsible for the subject of tertiary education;

(h) a representative of the Economic Development Board; and

(i) 4 representatives from the private sector, to be appointed by the Minister from amongst persons of high calibre and of international repute in the field of fintech.

(2) The NFGC may co-opt other representatives from such other Government institutions and statutory bodies, financial institutions, Fintech operators and academia as may be necessary.

(3) The NFGC shall meet at such time and place as the Chairperson thinks fit.

(4) The NFGC may set up such subcommittees as it considers necessary to attain its objects.

(5) The NFGC shall regulate its meetings and proceedings in such manner as it may determine.

(f) in section 19, in subsection (1), by deleting the words "a valid licence" and replacing them by the words "a valid or past licence";

(g) in section 26A, in subsection (2), by repealing paragraph (g);

(h) in section 31 –

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

(3) Where the Commission has reasonable grounds to believe that –

(a) a person has contravened or is likely to contravene this section; or

(b) a person or licensee –

(i) has published an advertisement or a communication; or

(ii) is conducting or has conducted a promotional activity,

which is or was misleading, or is or was otherwise prejudicial to investor protection or market integrity, it may direct that person or licensee, as the case may be, to take such measures as it considers necessary.

(ii) by adding the following new subsection –

(4) A direction given under this section shall take immediate effect.

(i) by inserting, after section 48, the following new sections –

48A. Appointment of conservator

Where the Commission has reasonable cause to believe that –

(a) the stated capital of a licensee is impaired or there is a threat of such impairment;

(b) the licensee has, or its directors have –

(i) engaged in practices detrimental to the interests of its clients and creditors; or

(ii) knowingly or negligently permitted its chief executive officer, any of its other managers, officers, or employees to contravene any provision of this Act, or any FSC Rule, or any enactment relating to anti-money laundering or prevention of terrorism or guidelines and directions issued by the Commission;

(c) the licensee has failed or is likely to fail to meet any requirements and obligations under this Act, the FSC Rules, the conditions, restrictions and limitations of its licence and the directions of the Commission; or

(d) contraventions referred to in paragraph (b) are likely to occur,

it may appoint an employee of the Commission or any other person as conservator.

48B. Duties and powers of conservator

(1) The conservator shall take charge of the business of the licensee and all of its property, books, records and effects and shall exercise all powers necessary to preserve,

protect and recover any of the assets of the licensee, collect all monies and debts due to it, assert causes of action belonging to the licensee and file, sue and defend suits on its behalf.

(2) The conservator may –

(a) overrule or revoke actions of the board of directors and management of the licensee; or

(b) suspend the powers of the board of directors of the licensee during the period of the conservatorship.

(3) The conservator may –

(a) subject to subsection (4), suspend, in whole or in part, the repayment or withdrawal of liabilities of the licensee;

(b) enforce any contract entered into by the licensee;

(c) subject to paragraph (d), disaffirm or repudiate any contract to which the licensee is a party; or

(d) disaffirm or repudiate a contract which, in his opinion, is fraudulent.

(4) Any money and other credits received while the licensee is under conservatorship shall be kept in a separate account and shall not be used to liquidate any indebtedness of the licensee existing at the time the conservator was appointed or subsequent indebtedness incurred in order to discharge such indebtedness.

(5) The conservator shall report, and be accountable, to the Commission and comply with deadlines set by the Commission.

48C. Term of office and remuneration of conservator

(1) The term of office of the conservator shall continue, for such maximum period as the Commission may determine unless replaced by a successor, until such time as the Commission finds that –

(a) the licensee is rehabilitated or reorganised, so that it may be returned to management or a new management on such conditions as are necessary to prevent recurrence of the conditions which gave rise to the conservatorship; or

(b) the licensee is in such condition that its continuance in business would not involve probable loss to its clients and other creditors.

(2) The remuneration of the conservator and the indemnification of the conservator from liability to third persons on account of all actions taken in good faith shall be borne by the licensee.

(3) On termination of the conservatorship, every director of the licensee shall resume his office except where a director is found by the Commission not to be fit and proper to resume his directorship.

48D. Rehabilitation or reorganisation of licensee

(1) The conservator shall seek authority from the Commission to –

(a) rehabilitate the licensee and return it to management; or

(b) reorganise the licensee in accordance with the other provisions of this section.

(2) Where the Commission authorises the conservator to proceed to reorganise the licensee, the conservator shall, after granting a hearing to all interested parties, propose a reorganisation plan and send a copy of it to all clients and other creditors who shall not receive full payment under the plan.

(3) The copy of the reorganisation plan shall be accompanied by a notice stating that, where the reorganisation plan is not refused in writing within a period of 30 days by persons holding not less than one third of the aggregate amount of claims of the licensee and creditors comprising not less than one third in value of the aggregate of the claims of creditors other than subordinated creditors, the conservator shall, with the approval of the Commission, proceed to carry out the reorganisation plan.

(4) The approval of a reorganisation plan by the Commission shall be subject to its finding that the reorganisation plan shall –

(a) be equitable, under the circumstances, to clients, other creditors and shareholders;

(b) provide for bringing in new funds so as to ensure maintenance of capital and solvency requirements as required under the Act or FSC Rules;

(c) provide for the removal of any officer or employee responsible for the circumstances which necessitated the appointment of the conservator.

(5) Where, in the course of reorganisation, it appears that circumstances render the plan inequitable or its execution undesirable, the conservator may recommend the Commission to terminate the licence under section 28.

(j) section 71, in subsection (3), in paragraph (b), by adding the following new subparagraph, the full stop at the end of subparagraph (v) being deleted and replaced by the words "; and" and the word "and" at the end of subparagraph (iv) being deleted –

(vi) shall, at all times, ensure that their bank accounts are operated under a bank signatory arrangement made in accordance with guidelines issued by the Commission.

(k) by inserting, after section 79A, the following new section –

79B. Private Wealth Management Licence

Notwithstanding any other enactment, a holder of a Private Wealth Management Licence issued by the Commission may, subject to the approval of the Commission, conduct such activities as may be specified in FSC Rules.

(l) by repealing section 85 and replacing it by the following section –

85. Annual report of Commission

(1) The Commission shall, not later than 3 months after the end of every financial year, submit to the Board for approval the financial statements in respect of that financial year.

(2) After approval by the Board, the Commission shall, not later than 4 months after the end of every financial year, submit the financial statements to the external auditor.

(3) The Board may –

(a) appoint the Director of Audit as the external auditor; or

(b) subject to the approval of the Minister, appoint an external auditor following an open, transparent and competitive selection process.

(4) The external auditor shall, within 10 months of the end of every financial year after receipt of the financial statements under subsection (2), submit the audited financial statements and his audit report to the Board.

(5) The Commission shall, within 10 months of the close of every fiscal year, forward to the Minister a copy of its annual report, including the audited financial statements.

(6) The Minister shall, at the earliest available opportunity, lay a copy of the annual report audited, including the financial statements before the National Assembly.

(m) in section 87B, by deleting the heading and replacing it by the following heading –

87B. Filing

(n) by inserting, after section 87C, the following new section –

87D. Notification and application for approval

Any notification or application for approval required under the relevant Acts shall be made in such form and manner as the Commission may determine.

(o) in section 88, in subsection (1), by inserting, after paragraph (fa), the following new paragraph –

(fb) a person appointed under section 48 or 48A;

21. Food and Agricultural Research and Extension Institute Act amended

The Food and Agricultural Research and Extension Institute Act is amended –

(a) in section 2 –

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

"food security" means physical, social and economic access, at all times, to sufficient, safe and nutritious food to meet dietary needs and food preferences for an active and healthy life;

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

“National Food Security Strategy” means the national strategy approved by the Government for the attainment of food security, food sovereignty, food self-sufficiency and import substitution objectives.

(b) in section 4, by inserting, after paragraph (c), the following new paragraphs, the existing paragraph (d) being reletterred as paragraph (f) and the word “and” at the end of paragraph (c) being deleted –

(d) serve as the national authority for the planning, coordination, implementation, monitoring and evaluation of food security programmes and projects;

(e) lead and coordinate the implementation of national food security, food sovereignty and food self-sufficiency targets established by the Government; and

(c) in section 5 –

(i) in paragraph (c), by deleting the words “research priorities” and replacing them by the words “food security, including research priorities,”;

(ii) in paragraph (d), by inserting, after the word “evaluate”, the words “food security including”;

(iii) by inserting, after paragraph (f), the following new paragraphs, the existing paragraph (g) being relettered as paragraph (j) and the word “and” at the end of paragraph (f) being deleted –

(g) develop national food production plans and identify strategic agricultural commodities;

(h) implement the Food Security Programme and monitor progress towards national food security targets;

(i) prepare annual food security reports; and

(d) in section 6, by inserting, after paragraph (g), the following new paragraphs, the existing paragraph (h) being relettered as paragraph (l) and the word "and" at the end of paragraph (g) being deleted –

(h) set up committees involving different institutions;

(i) require relevant ministries, institutions and agencies to submit such information as may be necessary to monitor food security targets;

(j) appoint, on contractual basis, food security experts;

(k) facilitate public-private ventures and contract farming; and

22. Foundations Act amended

The Foundations Act is amended –

(a) in section 30, in subsection (8), by inserting, in the appropriate alphabetical order, the following new definition –

"charitable foundation" means a foundation which primarily engages in raising or disbursing funds for –

(a) a charitable, a religious, a cultural, an educational, a social or a fraternal purpose; or

(b) the carrying out of other types of benevolent works in accordance with its stated purpose;

(b) in section 36, in subsection (1A) –

(i) in paragraph (c), by inserting, after subparagraph (iv), the following new subparagraph, the existing subparagraph (v) being renumbered as subparagraph (vi) and the word "and" at the end of subparagraph (iv) being deleted –

(v) date of birth of the beneficial owner or ultimate beneficial owner; and

(ii) by adding the following new paragraph –

(d) A foundation which is, prior to the commencement of paragraph (c)(v), registered with the Registrar shall, not later than 30 June 2027, comply with that paragraph.

23. Freeport Act amended

The Freeport Act is amended, in section 7, in subsection (3), in paragraph (a)(v), by deleting the words ", during the COVID-19 period and such further period as may be prescribed after the COVID-19 period lapses,".

24. Higher Education Act amended

The Higher Education Act is amended –

(a) in section 2 –

(i) by deleting the definitions "equivalence" and "higher education" and replacing them by the following definitions, respectively –

"equivalence", in relation to an academic or a professional qualification, means the recognition of an educational programme or qualification in terms of its National Qualifications Framework level by field in accordance with the UNESCO International Standard Classification of Education;

"higher education" means education offered by a higher education institution conferring qualification for a foundation programme, an undergraduate certificate, an undergraduate diploma, a bachelor's degree, a bachelor's degree with honours, a postgraduate certificate, a postgraduate diploma, a master's degree, an MPhil degree or a doctoral degree, or their respective equivalents;

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

"provider" means an entity registered under section 18A to develop, offer and award a micro-credential in higher education;

(b) in section 6, in subsection (1) –

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

(b) determine applications for the registration of institutions offering higher education, including online and blended learning modes of study;

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

(cb) approve foundation programmes of higher education institutions;

(c) in section 7, in subsection (1), in paragraph (a), by repealing subparagraph (ii);

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

18A. Provider of micro-credentials

Any entity which intends to develop, offer and award a micro-credential in higher education shall register with the Commission as a provider.

(e) in section 21, by deleting the words “as may be prescribed” and replacing them by the words “as the Commission may determine, including having an exit policy”;

(f) by repealing section 23;

(g) in section 24, by adding the following new subsection –

(4) In this subsection –

“higher education institution” includes –

(a) Polytechnics Mauritius Ltd; and

(b) such public entity as may be prescribed which offers any programme of higher education.

25. Immigration Act 2022 amended

The Immigration Act 2022 is amended –

(a) in section 2 –

(i) by deleting the definition “family occupation permit”;

(ii) in the definition “permit”, by deleting the words “, a short-term occupation permit or a family occupation permit” and replacing them by the words “or a short-term occupation permit, which may be issued in digital, card or paper-based format”;

(b) in section 6, by deleting the words “, a short-term occupation permit or a family occupation permit” and replacing them by the words “or a short-term occupation permit”;

(c) in Part III –

(i) in Sub-part II –

(A) in Section A, in section 7 –

(I) in subsection (2), by deleting the words “may approve” and replacing them by the words “may approve and shall be accompanied by such fee as may be prescribed”;

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

(b) an affidavit, duly sworn or affirmed by him before the Supreme Court of Mauritius, or an official document from a competent authority from his country of residence, attesting that, on the date of his marriage to the citizen, he was not married to any other person.

(B) in Section B –

(I) in section 8 –

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

(AB) in subsection (2), by deleting the words "may approve" and replacing them by the words "may approve and shall be accompanied by such fee as may be prescribed";

(II) in section 9, in subsection (1), by deleting the words "may approve" and replacing them by the words "may approve and shall be accompanied by such fee as may be prescribed";

(C) in Section D, in section 12, in subsection (8), by adding the following new paragraph, the full stop at the end of paragraph (c) being deleted and replaced by a semicolon –

(d) a non-citizen under the technical category specified in item 6 of Part I of the First Schedule of the Economic Development Board Act for the period specified in his contract of employment or for a period of 3 years, whichever is lesser.

(D) by repealing Section F;

(E) in Section FA, in section 14A, in subsection (6), by deleting the words ", a short-term occupation permit or a family occupation permit" and replacing them by the words "or a short-term occupation permit";

(ii) in Sub-part III, in section 16, by deleting the words ", a short-term occupation permit or a family occupation permit" and replacing them by the words "or a short-term occupation permit";

(iii) in Sub-part V, in section 18 –

(A) in subsection (1), in paragraph (c), by deleting the words ", a short-term occupation permit or a family occupation permit" and replacing them by the words "or a short-term occupation permit";

(B) by repealing subsection (2);

(d) in section 20 –

(i) in subsection (1), by inserting, after the words "immigration officer may", the words ", subject to subsection (1A),";

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

(1A) (a) A person referred to in subsection (1) shall, prior to being admitted in Mauritius, be the holder of a digital travel authorisation.

(b) An application for a digital travel authorisation shall be made, prior to travelling to Mauritius, electronically to the immigration officer on payment of such fee as may be prescribed.

(c) The Minister may exempt any person or class of persons from the digital travel authorisation.

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

(4) Where, in relation to the holder of a visa, the person is declared a prohibited immigrant, his visa shall be cancelled.

(e) in section 40 –

(i) in subsection (3) –

(A) in paragraph (a), by deleting the words ", a short-term occupation permit and a family occupation permit" and replacing them by the words "and a short-term occupation permit";

(B) in paragraph (b), by deleting the words ", a short-term occupation permit or a family occupation permit" and replacing them by the words "or a short-term occupation permit";

(C) in paragraph (c), by inserting, after the words "a non-citizen spouse", the words "and his dependent child and parent";

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

(3A) (a) Any person who is eligible for a residence permit as a non-citizen spouse under the repealed Immigration Act may, on payment of such fee as may prescribed, make an application for the residence permit.

(b) Where a non-citizen spouse is issued with a residence permit pursuant to paragraph (a), his dependent child or parent may, on payment of such fee as may be prescribed, make an application for a residence permit.

(3B) Notwithstanding the amendments brought to the First Schedule to the Economic Development Board Act, a non-citizen who is the holder of an occupation permit as a professional shall, on an application for the first renewal of his occupation permit, be governed by the criteria in force immediately before the amendments brought to the First Schedule to the Economic Development Board Act.

26. Industrial Property Act 2019 amended

The Industrial Property Act 2019 is amended –

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

"Harare Protocol" means the Protocol on Patents, Utility Models and Industrial Designs within the Framework of the African Regional Intellectual Property Organization (ARIPO) adopted at Harare, Zimbabwe, on 10 December 1982, as amended;

(b) in section 4, in subsection (2), by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by the words "; and" and the word "and" at the end of paragraph (c) being deleted –

(e) perform such functions as are required of the Office or the Director under the Harare Protocol and any regulations made under that Protocol.

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

(ba) a representative of the Trade Policy Unit of the Ministry;

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

PART VIA – THE HARARE PROTOCOL

90A. Interpretation of Part VIA

In this Part –

"ARIPO patent", "ARIPO utility model" and "ARIPO industrial design" means a patent granted, or utility model or industrial design registered, by ARIPO under the Harare Protocol and having effect in Mauritius.

90B. Patent granted by ARIPO

A patent, in respect of which Mauritius is a designated State, granted by ARIPO by virtue of the Harare Protocol shall have the same effect and enjoy the same protection in Mauritius as a patent granted under this Act unless the Director communicates to ARIPO, in respect of the ARIPO patent, a decision, in accordance with the provisions of the Protocol, that if a patent is granted by ARIPO, that patent shall have no effect in Mauritius.

90C. Utility model registered by ARIPO

A utility model, in respect of which Mauritius is a designated State, registered by ARIPO by virtue of the Harare Protocol shall have the same effect and enjoy the same protection in Mauritius as a utility model registered under this Act unless the Director communicates to ARIPO, in respect of the ARIPO utility model, a decision, in accordance with the provisions of the Protocol, that if a utility model is registered by ARIPO, that utility model shall have no effect in Mauritius.

90D. Industrial design registered by ARIPO

An industrial design in respect of which Mauritius is a designated State, registered by ARIPO by virtue of the Harare Protocol, shall have the same effect and enjoy the same protection in Mauritius as an industrial design registered under this Act unless the Director communicates to ARIPO, in respect of the ARIPO industrial design, a decision, in accordance with the provisions of the Protocol, that if an industrial design is registered by ARIPO, that industrial design shall have no effect in Mauritius.

90E. Conflict between this Act and the Harare Protocol

In the event of any conflict between the provisions of this Act and those of the Harare Protocol, the provisions of the Harare Protocol shall prevail.

27. International Financial Organisations Act amended

The International Financial Organisations Act is amended –

(a) in section 2, by deleting the definitions “Association Agreement”, “Bank Agreement”, “Corporation Agreement” and “Fund Agreement” and replacing them by the following definitions –

“Association Agreement” means the Articles of Agreement of the Association, adopted on 26 January 1960, as amended from time to time;

"Bank Agreement" means the Articles of Agreement of the Bank, adopted on 22 July 1944, as amended from time to time;

"Corporation Agreement" means the Articles of Agreement of the Corporation, adopted on 25 May 1955, as amended from time to time;

"Fund Agreement" means the Articles of Agreement of the Fund, adopted on 22 July 1944, as amended from time to time;

(b) in section 4 –

(i) in subsection (1)(a), by deleting the words "Special Drawing Account" and replacing them by the words "Special Drawing Rights Department";

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

(2) The Minister may, subject to the Bank of Mauritius Act and on such terms and conditions as may be agreed with the Bank of Mauritius, borrow such sums as may be required for the purpose of subsection (1).

(iii) in subsection (3), by deleting the words "section 5 of Article III" and replacing them by the words "section 4 of Article III";

(iv) by repealing subsection (5) and replacing it by following subsection –

(5) Any special drawing rights and any sums received by the Government of Mauritius pursuant to operations or transactions under the Fund Agreement shall be treated as assets of such account of the Government of Mauritius to be maintained in accordance with the Fund Agreement.

(c) in section 6 –

(i) in subsection (1)(a), by deleting the words "and section (b) of Article XXVII";

(ii) by adding the following new subsection –

(4) For the purpose of this section, references to any provision of an Agreement include that provision as amended from time to time and accepted by the Government of Mauritius.

(d) in section 7, by repealing paragraph (b);

(e) by repealing the Schedules.

28. Irrigation Authority Act amended

The Irrigation Authority Act is amended –

(a) in section 2 –

(i) by deleting the definition "authorised person";

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

"authorised officer" means an officer of the Authority authorised as such by the Authority;

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

14A. Powers of entry on irrigation area granted land conversion permit

(1) Where a land conversion permit is, pursuant to the Sugar Industry Efficiency Act, granted in respect of any land within an irrigation area, an authorised officer may, at all reasonable times, enter such land to –

(a) inspect, maintain and monitor irrigation infrastructure; and

(b) verify compliance with conditions imposed in relation to irrigation services, servitudes or land use within that area.

(2) Where the authorised officer has reasonable ground to suspect that any condition imposed in relation to irrigation services, servitudes or land use within the irrigation area is being contravened, he shall serve a notice on the owner or occupier of the land to remedy the contravention.

(3) Where the owner or occupier fails to remedy the contravention pursuant to a notice served under subsection (2), the authorised officer may take necessary enforcement action, including the immediate removal of unauthorised structures, encroachments or obstructions.

(c) in section 20A –

(i) in the heading, by deleting the words "**authorised employee**" and replacing them by the words "**authorised officer**";

(ii) in subsection (1), by deleting the words "authorised employee" and replacing them by the words "authorised officer";

(iii) by repealing subsection (2).

29. Jewellery Act amended

The Jewellery Act is amended –

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

"Assay Office" means the Office referred to in section 4;

(b) by repealing section 4 and replacing it by the following section –

4. Assay Office

(1) There shall be, for the purposes of this Act, a public office to be known as the Assay Office.

(2) The Office shall be responsible for the –

(a) assaying and marking of jewellery; and

(b) verification and grading of precious and semi-precious stones.

(3) There shall be a Director of Assay who shall be the head of the office.

(4) The Director shall carry out the duties and functions assigned to him under this Act, the Financial Intelligence and Anti-Money Laundering Act, the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019, and any regulations made or guidelines issued under those Acts, and shall, for that purpose, be assisted by such public officers as may be required.

(5) Every public officer referred to in subsection (4) shall be under the administrative control of the Director.

(6) Anything authorised or required to be done by the Director may be done by any public officer who is so authorised by the Director.

(7) Without prejudice to his existing functions and powers under this Act, the Director shall, for the purposes of this Act, the Financial Intelligence and Anti-Money Laundering Act and the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019, and any regulations made and guidelines issued under those Acts supervise, monitor and give guidance to a member falling under its purview.

(c) in section 16, in subsection (1), in paragraph (b), by inserting, after the words “this Act”, the words “, the Financial Intelligence and Anti-Money Laundering Act, the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act 2019 and any regulations made or guidelines issued under those Acts”;

(d) in section 22, in subsection (1), in paragraph (c), by deleting the words “5 years” and replacing them by the words “7 years”;

(e) in section 23, in subsection (4), by deleting the words “5 years” and replacing them by the words “7 years”.

30. Land Drainage Authority Act amended

The Land Drainage Authority Act is amended –

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

(b) coordinating with the NDU and other relevant stakeholders for the effective execution of land drainage projects;

(b) in section 5 –

(i) by repealing paragraph (e);

(ii) in paragraph (f), by deleting the words “upgrading and”;

(c) in section 6 –

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

(aa) with a view to ensuring effective coordination and implementation of land drainage projects, obtain, prior to the commencement of any roadwork which may impact drainage corridors and reserve alignments, the necessary clearance from the Authority;

(ii) in paragraph (b) –

(A) by deleting the words “not upgraded”;

(B) in subparagraph (i), by deleting the words “to upgrade”;

(d) by inserting, after section 6, the following new section –

6A. Responsibilities of NDU

(1) With a view to enabling the Authority to attain its objects most effectively, the NDU shall be responsible for –

(a) prioritising the implementation of such drainage infrastructure construction and upgrading projects as the Authority may recommend; and

(b) assigning such projects for execution to the relevant implementing agency with a view to ensuring their timely and coordinated delivery.

(2) In this section –

"relevant implementing agency" means a local authority, the Road Development Authority, the Drains Infrastructure Construction Ltd and such other public body or agency as the NDU may, after consultation with the Authority, determine.

(e) in section 15, in paragraph (a), by inserting, after the word "Authority", the words ", including fees and charges levied or charged under section 23(2),";

(f) in section 23, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) Any regulations made under subsection (1) may provide for the levying of fees and taking of charges.

31. Law Officers Act amended

The Law Officers Act is amended –

(a) in section 12 –

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

12. Duties of Director, Attorney Services

(ii) by deleting the words “Chief State Attorney” and replacing them by the words “Director, Attorney Services”;

(b) in section 13, by deleting the words “Chief State Attorney” wherever they appear and replacing them by the words “Director, Attorney Services”;

(c) in section 15, by deleting the words “Chief State Attorney” and replacing them by the words “Director, Attorney Services”;

(d) by repealing section 17 and replacing it by the following section –

17. Law officers and State Attorneys not entitled to private practice

Law officers and State Attorneys shall not be entitled to practice as barrister or attorney, as the case may be, on behalf of any private party, except –

(a) with the authorisation in writing of the President given in any specific case or proceeding; or

(b) under a standing authorisation in writing given by the President, including an authorisation given before the coming into operation of this section, in respect of cases, proceedings or legal advisory assignments in which is involved any statutory body or any other entity in which the State has a direct or an indirect interest.

32. Limited Liability Partnerships Act amended

The Limited Liability Partnerships Act is amended –

(a) in section 19, in subsection (3), in paragraph (b), by deleting the words "2 months" and replacing them by the words "6 months";

(b) in section 40, in subsection (1) –

(i) in paragraph (a), by deleting the words "50 million rupees" and replacing them by the words "100 million rupees";

(ii) in paragraph (b), by deleting the words "50 million rupees" and replacing them by the words "100 million rupees";

(c) in section 41A, in subsection (1) –

(i) in paragraph (b), by inserting, after subparagraph (iv), the following new subparagraph, the existing subparagraph (v) being renumbered as subparagraph (vi) and the word "and" at the end of subparagraph (iv) being deleted –

(v) date of birth of the beneficial owner or ultimate beneficial owner; and

(ii) by adding the following new paragraph –

(d) A limited liability partnership which is, prior to the commencement of paragraph (b)(v), registered with the Registrar shall, not later than 30 June 2027, comply with that paragraph.

33. Limited Partnerships Act amended

The Limited Partnerships Act is amended –

(a) in section 16, in subsection (3), in paragraph (b), by deleting the words "2 months" and replacing them by the words "6 months";

(b) in section 39, in subsection (6A) –

(i) in paragraph (a), by inserting, after subparagraph (iv), the following new subparagraph, the existing subparagraph (v) being renumbered as subparagraph (vi) and the word "and" at the end of subparagraph (iv) being deleted –

(v) date of birth of the beneficial owner or ultimate beneficial owner; and

(ii) by adding the following new paragraph –

(c) A limited partnership which is, prior to the commencement of paragraph (a)(v), registered with the Registrar shall, not later than 30 June 2027, comply with that paragraph.

(c) in section 46, in subsection (2), in paragraph (a), by deleting the words "50 million rupees" and replacing them by the words "100 million rupees".

34. Mauritius Agricultural Marketing Act amended

The Mauritius Agricultural Marketing Act is amended –

(a) in section 27, in subsection (3), by deleting the words "1,000 rupees" and "12 months" and replacing them by the words "50,000 rupees" and "2 years", respectively;

(b) in section 28, in subsection (2) –

(i) in paragraph (a), by deleting the words "1,000 rupees" and "12 months" and replacing them by the words "50,000 rupees" and "2 years", respectively;

(ii) in paragraph (b), by deleting the words "5,000 rupees" and "2 years" and replacing them by the words "100,000 rupees" and "5 years", respectively.

35. Mauritius Citizenship Act amended

The Mauritius Citizenship Act is amended –

(a) in section 7, in subsection (3), by deleting the words “, in his absolute discretion and without giving any reason,”;

(b) in section 11, by repealing subsection (8).

36. Mauritius Institute of Training and Development Act amended

The Mauritius Institute of Training and Development Act is amended –

(a) in section 7, in subsection (1), by inserting, after paragraph (ea), the following new paragraph –

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

(b) in section 8, in subsection (3), in paragraph (a), by deleting the words “5 members” and replacing them by the words “7 members”.

37. 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 definition –

“trainer” means a person registered with the Authority to provide training at technical and vocational level;

(b) in section 5 –

(i) in paragraph (a), by adding the following new subparagraph, the word “and” being added at the end of subparagraph (iii) and the word “and” at the end of subparagraph (ii) being deleted –

(iv) the establishment, implementation, maintenance and review of the National Qualifications Framework;

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

(da) to register trainers;

(c) in section 18, in subsection (2), by inserting, after paragraph (cd), the following new paragraphs –

(ce) for the procedure for registration, refusal of registration and deregistration of trainers;

(cf) for matters relating to, including procedure for, the establishment, implementation, maintenance and review of the National Qualifications Framework;

38. Morcellement Act amended

The Morcellement Act is amended –

(a) in section 2, by deleting the definitions "*Association Foncière*" and "green forest";

(b) in section 5 –

(i) in subsection (2), by repealing paragraph (aa);

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

(2A) The requirements under the repealed subsection (2)(aa) shall not apply to an application made prior to the commencement of this subsection.

(c) by repealing the Fourth Schedule.

39. National Environment Cleaning Authority Act 2022 repealed

The National Environment Cleaning Authority Act 2022 is repealed.

40. National Land Transport Authority Act 2019 amended

The National Land Transport Authority Act 2019 is amended –

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

“licence” means a licence issued under the Light Rail Act 2019 or the Road Traffic Act;

“member” –

(a) means a member of the Licensing Board; and

(b) includes the Chairperson and Vice-chairperson;

(b) in section 13 –

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

(2) (a) The Licensing Board shall consist of –

(i) a Chairperson;

(ii) a Vice-chairperson; and

(iii) 5 other members, having suitable qualification or wide experience in transport, light rail or in any other equivalent field.

(b) The Chairperson and Vice-chairperson shall be a barrister of not less than 5 years’ standing.

(c) The members shall be appointed by the Minister on such terms and conditions as he may determine.

(ii) by repealing subsections (4), (5), (6), (7) and (8) and replacing them by the following subsections –

(4) There shall be a Secretary to the Licensing Board who shall be an officer of the NLTA, to be designated by the Chief Commissioner.

(5) The Licensing Board shall meet as often as may be necessary but at least twice every month.

(6) At any meeting of the Licensing Board, 5 members shall constitute a quorum.

(7) Where the Chairperson is absent from a meeting of the Licensing Board, the Vice-chairperson shall chair the meeting.

(8) (a) The Licensing Board may set up such committees as may be necessary to enable it to discharge its functions under this Act.

(b) Any committee set up under paragraph (a) shall consist of at least one member and such other officers of the NLTA as the Chief Commissioner may designate.

(iii) by adding the following new subsection –

(9) The Licensing Board and any committee set up under subsection (8)(a) shall regulate its meetings and proceedings in such manner as it may determine.

(c) by inserting, after section 13, the following new sections –

13A. Determination of applications

(1) (a) On receipt of an application made for the issue, transfer, variation or grant of a licence, a certificate, a permit, an authorisation, a clearance or a registration under the Road Traffic Act or the Light Rail Act 2019, as the case may be, the Chief Commissioner shall, subject to subsection (2), refer the application to the Licensing Board.

(b) The Licensing Board shall determine an application referred to it under paragraph (a) not later than 90 days after such referral, unless there is a valid reason therefor.

(c) The Licensing Board shall, after determining an application, make its recommendations to the Chief Commissioner for the grant or rejection of the application.

(d) Where the Chief Commissioner is not satisfied with the recommendation of the Licensing Board, he shall, by giving his reasons in writing, refer the application to the Licensing Board for reconsideration.

(e) Where the Chief Commissioner grants or rejects an application contrary to the recommendations of the Licensing Board, the Chief Commissioner shall, within 14 days of his decision, notify the Licensing Board, in writing, and give reasons therefor.

(f) Upon determining the application, the Chief Commissioner shall forthwith notify the applicant of his decision in accordance with the Light Rail Act 2019 or the Road Traffic Act, as the case may be.

(2) (a) The Chief Commissioner may, with the approval of the supervising officer, cause certain classes of applications made under the Light Rail Act 2019 or the Road Traffic Act to be dealt with by the officers of NLTA.

(b) Paragraph (a) shall not apply to an application made for a public service vehicle licence, road service licence and carrier's licence under Part VI of the Road Traffic Act and to an application for the licensing of a petrol service station under section 166A of the Road Traffic Act.

(3) Any application made for the issue, grant, variation or transfer of a licence, a certificate, a permit, an authorisation, a clearance or a registration under the Light Rail Act 2019 or the Road Traffic Act and which is pending on the commencement of this section shall be taken up and dealt with by the Licensing Board.

13B. Appeal against decision of Chief Commissioner

(1) Any person who is aggrieved by the decision of the Chief Commissioner to reject his application may, within 21 days of being notified of that decision, appeal to the Appeal Committee.

(2) Where an appeal is lodged with the Appeal Committee under subsection (1), the decision of the Chief Commissioner shall be stayed until such time as the appeal is determined.

(d) by inserting, after section 21, the following new section –

21A. Disclosure of interest

Where a member of the Licensing Board, the Rodrigues Transport Committee, any other committee or subcommittee set up under this Act has any interest, direct or indirect, in any matter being considered before it, he shall disclose his interest in writing and shall not take part in any deliberation or decision on that particular matter.

41. Non-Citizens (Employment Restriction) Act amended

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

(a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions, the full stop at the end of the definition "resident" being deleted and replaced by a semicolon –

"foreign student" means a non-citizen aged 16 and above who, being the holder of a residence permit, is pursuing studies in Mauritius at any college, university or other educational or training institution;

"student employment permit" means a permit issued to a foreign student under section 3A.

(b) in section 3, in subsection (6), by repealing paragraph (e);

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

3A. Student employment permit

(1) A foreign student shall not engage in any occupation in Mauritius or be employed in Mauritius unless he holds a valid student employment permit.

(2) An application for a student employment permit shall be made in such manner as may be prescribed.

(3) No person shall have a foreign student in his employment in Mauritius without there being in force a valid student employment permit in relation to that employment.

(4) Subject to this Act –

(a) any foreign student who engages in any occupation in Mauritius or is employed in Mauritius in contravention of subsection (1); or

(b) any person who has in his employment in Mauritius a foreign student in contravention of subsection (3),

shall commit an offence and shall, on conviction, be liable to a fine of not less than 100,000 rupees nor more than 500,000 rupees and to imprisonment for a term not exceeding 5 years.

(5) A Court which convicts a person for an offence under subsection (4)(b) may, in addition to any penalty imposed by it, order the convicted person to pay –

(a) the costs of repatriation of the foreign student; and

(b) any costs associated with the maintenance of the foreign student pending his repatriation.

(6) A foreign student who, prior to the commencement of this section, is engaged in any occupation in Mauritius or is employed in Mauritius shall, not later than 6 months after the commencement of this section, make an application for, and obtain, a student employment permit.

42. Ports Act amended

The Ports Act is amended, in section 33, by inserting, after subsection (1), the following new subsection –

(1A) (a) Prior to the Port Master granting, subject to subsection (1), an inwards clearance to a vessel, the Director of Shipping shall assess the vessel's eligibility for port entry by verifying its certificates relating to seaworthiness, safety, security, manning, insurance and pollution prevention and, on the basis of such assessment, make recommendations to the Port Master.

(b) In this subsection –

"vessel" does not include a pleasure craft or fishing vessel flying the flag of Mauritius.

43. Private Health Institutions Act amended

The Private Health Institutions Act is amended –

(a) in section 3, by repealing subsection (1) and replacing it by the following subsection –

(1) Subject to section 3A, a person who wishes to establish, develop, operate or expand a private health institution shall make an application to the Permanent Secretary in such form as he may determine.

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

3A. Approval in principle

(1) A person who intends to establish, develop, operate or expand a private health institution may, prior to making an application for a licence under section 3, submit a pre-application request to the Permanent Secretary in such form as he may determine.

(2) A pre-application request submitted under subsection (1) shall contain such preliminary information, plans, feasibility studies or supporting documents as the Permanent Secretary may require for the purpose of assessing the proposed project.

(3) The Permanent Secretary may, after considering the pre-application and any relevant policy, planning, public health or technical considerations –

(a) grant an approval in principle, subject to such terms and conditions as he may determine; or

(b) reject the pre-application request and notify the applicant accordingly.

(4) An approval in principle granted under subsection (3) shall –

(a) not constitute a licence to operate a private health institution;

(b) not exempt the applicant from complying with this Act or any other relevant enactment; and

(c) not dispense from the requirement to obtain all licences, permits, clearances or approvals required under any relevant enactment.

(5) The granting of an approval in principle shall serve only as an indication that the proposed project is, in principle, acceptable, subject to compliance with all applicable legal and regulatory requirements.

(6) The procedure for submission and processing of pre-application requests, the validity period of any letter of approval in principle issued under this section and any fee payable in respect of a pre-application request shall be as approved by the Permanent Secretary.

44. Private Pension Schemes Act amended

The Private Pension Schemes Act is amended, in section 48A –

(a) in subsection (2), by deleting the words "transferred forthwith to a Fund established by the Commission for such abandoned funds" and replacing them by the words "vested in the Curator";

(b) in subsection (4), by inserting, in the appropriate alphabetical order, the following new definition –

"Curator" means the Curator of vacant estates appointed under the Curatelle Act;

45. Public Health Act amended

The Public Health Act is amended –

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

"authorised officer" means an officer of the Sanitary Authority authorised as such by the Sanitary Authority;

"Fixed Penalty Notice" or "FPN" means a notice referred to in section 32B;

(b) by repealing section 32A and replacing it by the following section –

32A. Measures to prevent the proliferation of mosquitoes and rodents

(1) Notwithstanding any other provision of this Act, every owner or occupier of any premises shall ensure that –

(a) no collection or accumulation of water, waste water or green wastes, or any other state of affair actually harbouring or breeding, or likely to favour the breeding, of mosquito larvae, shall exist on any part of the premises; or

(b) no accumulation of refuse, waste, scrap metals or any indiscriminate dumping or inappropriate storage of aforesaid or any other wastes or presence of rat burrows or any state of affair actually harbouring, or likely to favour the harbouring or proliferation, of rodents prevails on any part of the premises.

(2) The Sanitary Authority may, at all reasonable times, enter and inspect any premises for the purpose of verifying that the owner or occupier of any premises is complying with subsection (1)

(3) Subsections (1) and (2) shall bind the State.

(4) Any person who contravenes subsection (1) 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 6 months.

(c) by inserting, after section 32A, the following new sections –

32B. Fixed Penalty Notice

(1) Where a person contravenes section 32A(1), an authorised officer or a police officer who detects the offence shall –

(a) immediately serve a Fixed Penalty Notice (FPN) on that person calling upon him to pay, not later than 28 days after the date of the offence, the appropriate fine specified in the Fifteenth Schedule; or

(b) where that person refuses the FPN under paragraph (a), serve, within 10 days of the date of the offence, 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 the date of the offence, the appropriate fine specified in the Fifteenth Schedule,

to the appropriate District Court.

(2) The FPN shall be in the form set out in the Sixteenth Schedule and shall be drawn up in quadruplicate.

(3) The authorised 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 Sanitary Authority or Commissioner of Police, as the case may be;

(c) forward one copy of the FPN to the appropriate District Court; and

(d) retain the fourth copy of the FPN.

(4) Nothing shall preclude the Sanitary Authority from serving a notice under section 29 where a person contravenes section 32A(1).

32C. Payment of fixed penalty

(1) A person who is served with an FPN pursuant to section 32B shall, within the period specified in the FPN –

(a) attend the appropriate District Court specified in the FPN;

(b) produce –

(i) the FPN; and

(ii) his National Identity Card; and

(c) 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, within 14 days of the date of payment, return the FPN to the authorised officer or police officer, as the case may be.

32D. Non-payment of fixed penalty

Where a person who has been served with an FPN under section 32B fails to pay the appropriate fine within the time limit mentioned 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, on conviction, be liable to a fine which shall not be less than thrice the fixed penalty in respect of that offence.

(d) by adding the Fifteenth and Sixteenth Schedules set out in the Sixth and Seventh Schedules to this Act.

46. Public Holidays Act amended

The Public Holidays Act is amended –

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

(3) Where any day specified in the second column of the Third Schedule falls on a Sunday, the following day shall be observed as public holiday.

(b) by adding the Third Schedule set out in the Eighth Schedule to this Act.

47. Public Procurement Act amended

The Public Procurement Act is amended –

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

“diaspora member” –

(a) means a member of the Mauritian diaspora who is –

(i) a citizen of Mauritius and who holds a valid Mauritian passport; or

(ii) the child or grandchild of the citizen referred to in subparagraph (i), whether the child or grandchild holds a valid Mauritian passport or not; but

(b) does not include a citizen of Mauritius registered under section 5, 7 or 9 of the Mauritius Citizenship Act;

(b) in section 25, by adding the following new subsection –

(3) Notwithstanding subsections (1) and (2), a public body may engage in the direct procurement of specialised consulting or other services from diaspora members in such manner and under such conditions as may be prescribed.

48. Road Traffic Act amended

The Road Traffic Act is amended –

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

“supervising officer” means the supervising officer of the Ministry;

“TMRSU” means the Traffic Management and Road Safety Unit;

(b) in section 9 –

(i) in subsection (5), by deleting the words "Every person" and replacing them by the words "Subject to subsection (5A), every person";

(ii) by inserting, after subsection (5), the following new subsection –

(5A) Where the transfer of ownership is submitted for registration online through the RDDS or such other online system as the Registrar-General may make available, such a transaction shall be initiated by the transferor.

(iii) in subsection (6), by inserting, after the words "subsection (4)", the words "or (5)";

(c) by inserting, after section 123AM, the following new section –

123AN. Traffic Management and Road Safety Unit

(1) There shall be, within the Ministry, the Traffic Management and Road Safety Unit to be known as the TMRSU.

(2) The TMRSU shall be the lead agency responsible for effective traffic management and road safety in Mauritius.

(3) (a) There shall be a Director who shall be responsible for the administrative management of the TMRSU.

(b) The Director shall be a public officer and shall be under the administrative control of the supervising officer.

(4) The Director shall be responsible for –

(a) developing policies and standards on traffic management and road safety;

(b) issuing guidelines on traffic management and road safety;

(c) promoting awareness, education and capacity building in the land transport sector;

(d) carrying out technical assessments, including traffic modelling, safety audits and impact analysis, to ensure that road infrastructure projects respond adequately to traffic management needs and road safety requirements while being also aligned with broader national land transport policies;

(e) regulating and monitoring compliance by concerned agencies with set standards relating to traffic management and road safety; and

(f) maintaining a land transport database in relation to traffic management and road safety at national level to support evidence-based decision-taking.

(5) There shall be such public officers as may be necessary to assist the Director in the proper discharge of his functions under this Act.

(6) The officers shall be under the administrative control of the Director.

(d) in section 190, in subsection (4), by adding the following new paragraphs, the full stop at the end of paragraph (zv) being deleted and replaced by a semicolon –

(zw) the control and promotion of effective traffic management and road safety;

(zx) the development of policies and standards relating to traffic management and road safety, and for a framework governing technical assessments, traffic modelling and road safety audits;

(zy) the assignment of old registration marks and personalised registration marks and the levying of fees for such assignment;

(zz) the acquisition of personalised registration marks and the levy of fees for such acquisition;

(zza) the imposition of annual fees for continued use of personalised registration marks acquired after the commencement of this paragraph.

(e) in the Fourth Schedule, by adding the new item set out in the Ninth Schedule to this Act.

49. Small Farmers Welfare Fund Act amended

The Small Farmers Welfare Fund Act is amended –

(a) in section 2 –

(i) by deleting the definition "agro-processing enterprise" and replacing it by the following definition –

"agro-processing enterprise" means an –

(a) enterprise owned by a small farmer or a group of small farmers, which is registered with the Fund as an enterprise conducting agro-processing activities, employing less than 10 persons and having an annual turnover not exceeding 10 million rupees;

(b) agro-entrepreneur; or

(c) agro-tourism enterprise;

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

"agro-entrepreneur" means a person or an entity that provides direct services to small planters in terms of manufacturing and supplying of agricultural inputs, contract services in terms of new agricultural technologies or other similar activities and having an annual turnover not exceeding 10 million rupees;

"agro-tourism enterprise" means tourism activities carried out on a farm or agricultural land with an annual turnover not exceeding 10 million rupees;

(b) in the Schedule, in item "Cattle", in the corresponding second column, by deleting the words "40 heads" and replacing them by the words "50 heads".

50. Sugar Industry Efficiency Act amended

The Sugar Industry Efficiency Act is amended, in section 29, in subsection (1), by repealing paragraph (k), the words "; or" at the end of paragraph (j) being deleted and replaced by a full stop and the word "or" being added at the end of paragraph (i)(ii).

51. Tourism Authority Act amended

The Tourism Authority Act is amended –

(a) in section 2 –

(i) in the definition "tourist accommodation certificate", by inserting, after paragraph (b), the following new paragraph –

(ba) an outdoor accommodation certificate;

(ii) by deleting the definition "prescribed limit" and replacing it by the following definition –

"prescribed limit" means –

(a) 9 microgrammes of alcohol in 100 millilitres of breath;

(b) 20 milligrammes of alcohol in 100 millilitres of blood; or

(c) 27 milligrammes of alcohol in 100 millilitres of urine;

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

"outdoor accommodation" means an outdoor hospitality resort, a caravan park or an ecolodge;

(b) in section 25A –

(i) in subsection (1) –

(A) in paragraph (a), by deleting the words "No person" and replacing them by the words "Subject to section 25B, no person";

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

(iiA) an outdoor accommodation, be an outdoor accommodation certificate;

(ii) in subsection (2), in paragraph (a)(i), by inserting, after the words "tourist residence", the words ", outdoor accommodation";

(c) by inserting, after section 25A, the following new section –

25B. Temporary tourism accommodation certificate

(1) Where a tourist enterprise specified in Sub-part I of Part A of the First Schedule meets the minimum requirements under section 25A(2)(a)(i), a person may, notwithstanding section 25A(1)(a), run or carry that tourist enterprise in respect of which he holds a temporary accommodation certificate.

(2) An application for a temporary tourist accommodation certificate shall be –

(a) made to the Authority in such form and manner, and on payment of such fee, as may be prescribed; and

(b) determined by the Authority not later than 21 days after the date of the application.

(3) On receipt of an application made under subsection (2)(a), the Authority shall cause the tourist enterprise to be inspected.

(4) Where the Authority is satisfied that –

(a) the tourist enterprise meets the minimum requirements under section 25A(2)(a)(i);

(b) all applicable statutory clearances have been obtained; and

(c) all required documents have been submitted,

it may grant the application.

(5) Where the Authority grants an application under subsection (4), it may, on payment of such fee as may be prescribed, issue a temporary tourist accommodation certificate provided that the holder of the certificate fully complies, within 90 days of the issue of the certificate, with the requirements under section 25A(2)(a)(i) and on such other terms and conditions as the Authority may determine.

(6) A temporary tourist accommodation certificate shall remain valid until the holder fully complies with the requirements under section 25A(2)(a)(i), but for a period not exceeding 90 days.

(7) Where, within the period of 90 days –

(a) the holder of the temporary tourist accommodation certificate does not fully comply with the requirements under section 25A(2)(a)(i), the certificate shall lapse; or

(b) the holder of the temporary tourist accommodation certificate fully complies with the requirements under section 25A(2)(a)(i), the Authority shall issue a tourist accommodation certificate.

(d) in section 39E, in subsection (1), in paragraph (b), by deleting the words "as at the last date of payment" and replacing them by the words "up to the date of payment";

(e) in section 101, in subsection (3), by deleting the words "a prescribed limit" and replacing them by the words "such limit as may be prescribed";

(f) in section 117 –

(i) in subsection (1), in paragraph (c), by deleting the words "No authorised officer" and replacing them by the words "Subject to subsection (1A), no authorised officer";

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

(1A) (a) Where a police officer in uniform has reasonable ground to suspect that a person operating, or attempting to operate, or is in charge of, a pleasure craft or an exempt pleasure craft in a navigational area is under the influence of alcohol, an intoxicating drink or a drug, the police officer may, subject to paragraph (b), operate the craft to bring it at shore.

(b) For the purpose of paragraph (a), no police officer shall operate a pleasure craft or an exempt pleasure craft unless he is the holder of a National Coast Guard Coxswain certificate.

(g) in the First Schedule –

(i) in Part A, in Sub-part I, by inserting, after item "Hotel", the following new item –

Outdoor accommodation, including outdoor hospitality resort, caravan, ecolodge and glamping

(ii) in Part B –

(A) by deleting the following item –

Providing non-motorised water sports such as pedaloes, canoes, kayaks and laser

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

Providing motorised water sports

Providing non-motorised water sports

(h) in the Third Schedule, in item 74, in the second column, by deleting the words "a prescribed limit" and replacing them by the words "such limit as may be prescribed".

52. Trust Fund for Specialised Medical Care Act amended

The Trust Fund for Specialised Medical Care Act is amended, in section 4, 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) discharge such functions and exercise such powers as may be necessary under the Clinical Trials Act.

53. United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act amended

The United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act is amended –

(a) in section 6, in subsection (1), by deleting the words "at least once in a month" and replacing them by the words "regularly as and when required";

(b) in section 28 –

(i) in subsection (4), by deleting the words "from the Designated Judge varying a freezing order" and replacing them by the words "granting an application under subsection (3)";

(ii) in subsection (5), by deleting the words "the application granted" and replacing them by the words "an order granting an application";

(c) in section 29 –

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

(4) Where the National Sanctions Committee grants an application under subsection (3), it shall direct the Secretary for Home Affairs to give notice of its decision and the Secretary for Home Affairs shall immediately comply with such direction.

(ii) in subsection (5), by deleting the words "the application granted under subsection (3)" and replacing them by the words "any decision granting an application under subsection (3)";

(iii) by repealing subsections (7) and (8).

54. Variable Capital Companies Act 2022 amended

The Variable Capital Companies Act 2022 is amended –

(a) in section 3, in subsection (2), by inserting, after the words "A company incorporated in Mauritius", the words "including a protected cell company";

(b) in section 5, by inserting, after subsection (1), the following new subsection –

(1A) Notwithstanding subsection (1)(b), a variable capital company may, with the prior approval of the Commission –

(a) enter into contractual obligations with; or

(b) provide ancillary services to,

its sub-funds, provided that the provision of such services or contractual obligations does not constitute an activity for which a licence is required under the relevant Acts.

55. Veterinary Council Act 2020 amended

The Veterinary Council Act 2020 is amended, in section 9, in subsection (3), by deleting the words "13 members" and replacing them by the words "11 members".

56. 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 9, in subsection (2), in paragraph (e), by deleting the words "to which the licence is sought" and replacing them by the words "in respect of which the licence is sought";

(b) in section 15, in subsection (1), in paragraph (c), by adding the word "and" at the end of subparagraph (i);

(c) by inserting, after section 34, the following new section –

34A. Prohibition on solicitation of investors

(1) No person shall, directly or indirectly, solicit, target or engage with an investor in Mauritius for the purpose of –

(a) entering into virtual asset transactions; or

(b) participating in an initial token offering,

unless that person is duly licensed as a virtual asset service provider or registered as an issuer of initial token offering under this Act.

(2) For the purpose of subsection (1), a person shall be deemed to solicit, target or engage with an investor where that person, by any means or medium –

(a) invites, induces, encourages or otherwise promotes the purchase, sale, exchange or holding of virtual assets;

(b) offers or provides services, recommendations or advice relating to virtual assets or initial token offerings; or

(c) makes available or facilitates access to platforms, arrangements or opportunities involving virtual assets.

(3) For the purpose of this section, a communication, an advertisement or an activity shall be presumed to target investors in Mauritius where it is made in a manner which is accessible to the general public.

(4) Without prejudice to the generality of subsection (2) –

"solicit" includes –

(a) the advertisement, marketing campaigns or promotion of activities directed at, or accessible to, investors in Mauritius;

(b) communications through online platforms, websites, mobile applications or social media, including the use of targeted or algorithmic advertising;

(c) the organisation or promotion of events, seminars or webinars intended to attract participation in virtual asset transactions;

(d) the use of third-party agents, introducers, influencers, affiliates or referral arrangements;

(e) the provision of links, referral codes or other mechanisms facilitating access to virtual asset services;

(f) holding oneself out, whether expressly or by implication, as offering or being able to offer virtual asset services.

(d) in section 35, by inserting, after the words "the Financial Intelligence and Anti-Money Laundering Act", the words ", section 124 of the Income Tax Act".

57. *Waqf* Act amended

The *Waqf* Act is amended –

(a) in section 2 –

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

"competent authorities" has the same meaning as in the Financial Crimes Commission Act 2023;

"controller", in relation to a *waqf*, means –

(a) the *mutawalli*; and

(b) any other natural person who, alone or together with any other person, exercises ultimate effective control over the *waqf*, including any member of its managing committee;

"FIU" has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;

"suspicious transaction" has the same meaning as in the Financial Intelligence and Anti-Money Laundering Act;

(ii) by adding the following new definition, the full stop at the end of the definition "*waqif*" being deleted and replaced by a semicolon –

"*Waqf* Commissioner" –

(a) means a member of the Board; and

(b) includes the Chairperson of the Board.

(b) in section 5, by adding the following new subsection –

(5) Only *waqfs* registered with the Board under this Act may, in their appellation, use the words "*WAQF*", "*waqf*", "*wakf*" or any similar word which suggests that the permanent dedication is a *waqf* registered with the Board.

(c) in section 44, by adding the following new subsection –

(4) For the avoidance of doubt, the auditor of a *waqf* whose accounts are audited under this section shall be subject to the duty imposed on auditors by the Financial Intelligence and Anti-Money Laundering Act and by the Financial Reporting Act, including the duty to report a suspicious transaction to the FIU where the auditor has reasonable grounds to suspect that a transaction may be related to money laundering or terrorism financing.

(d) in section 49 –

(i) in subsection (1), by repealing paragraph (c) and replacing it by the following paragraph –

(c) A *Waqf* Commissioner to be appointed under paragraph (a) shall be a person with competence in –

(A) Islamic law;

(B) finance, accounting or law; and

(C) the administration of religious or community institutions.

(ii) by repealing subsections (2) and (3) and replacing them by the following subsections –

(2) A *Waqf* Commissioner shall hold office for a term of 3 years and shall be eligible for reappointment.

(3) The President may remove a *Waqf* Commissioner on the ground of –

(a) inability to discharge the functions of the office, whether from infirmity of body or mind or otherwise;

(b) misbehaviour; or

(c) conviction of an offence involving fraud, dishonesty or moral turpitude,

after the *Waqf* Commissioner has been afforded an opportunity to be heard.

(iii) in subsection (4), by deleting the words "member of the Board" and replacing them by the words "other *Waqf* Commissioner";

(iv) in subsection (5), by deleting the words "Three members" and replacing them by the words "Three *Waqf* Commissioners";

(e) in section 50, by deleting the heading and replacing it by the following heading –

50. General powers of Board

(f) by inserting, after Part VII, the following new Part –

PART VIIA – MEASURES RELATED TO GOOD GOVERNANCE AND FINANCIAL INTEGRITY

Sub-Part A – Specific Powers of Board

52A. Specific powers of Board

(1) The Board shall have such powers as are necessary to enable it to effectively discharge its functions under this Act and may, in particular –

(a) issue guidelines;

(b) give directions to any *waqf* to ensure compliance with this Act or any guidelines issued under this Act;

(c) require a *waqf* to submit a report on corrective measures it is taking to ensure compliance with this Act or any guidelines issued under this Act, at such intervals as may be required by the Board;

(d) subject to this Part, apply, with respect to a *waqf* or to any person who is a present or past *mutawalli* or member of the managing committee of a *waqf*, any or all of the following administrative sanctions –

(i) issue a private warning;

(ii) impose an administrative penalty which shall not exceed 500,000 rupees;

(iii) suspend a person from being a *mutawalli* for a period not exceeding 5 years;

(iv) remove a *mutawalli*;

(e) request information from *waqf*s registered with the Board in order to determine which of them are involved in fund raising activities or disbursement of funds for charitable, religious, cultural, educational or such other similar activities;

(f) keep records pertaining to the administration and management of registered *waqfs*, including the financial affairs of registered *waqfs*.

(2) Any person who fails to comply with a direction issued under subsection (1)(b) or (c) 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 5 years.

(3) The Board may publish any decision, determination or other information under this section where the Board is satisfied that publication is proportionate to the gravity of the matter and is in the public interest, save that publication shall not disclose the identity of a donor or of any natural person other than a *mutawalli* or member of a managing committee, unless the Board considers, on reasonable grounds, that such disclosure is necessary in the public interest.

(4) In the discharge of its functions and the exercise of its powers, the Board shall –

(a) coordinate and co-operate with relevant competent authorities;

(b) ensure that access to relevant information on the administration and management of registered *waqfs*, including financial and programmatic information, shall be provided to competent authorities for the purpose of an investigation;

(c) where the Board has reasonable grounds to suspect that a transaction or a series of transactions of a *waqf* may be connected to money laundering or terrorism financing, promptly refer the matter to the FIU; and

(d) act as the point of contact for the purpose of any international request for information relating to *waqfs* registered with the Board.

Sub-Part B – Obligations of *Waqfs*

52B. Record keeping

(1) Every *waqf* shall, for a period of at least 5 years, keep a record containing full details of –

(a) the source and destination of funds received, and disposed of, by the *waqf*, which may be kept on an aggregate basis commensurate with the nature and risk profile of the *waqf*;

(b) transactions, both domestic and international, sufficient to verify whether those funds have been received and spent in a manner consistent with the objects of the *waqf*;

(c) the identity of every controller of the *waqf*, including the members of its managing committee; and

(d) its beneficiaries, if any, as determined by reference to the *waqfnama*.

(2) The Board may request a *waqf* to submit financial statements, for such period as it may determine, with detailed breakdowns of receipts and payments, and the *waqf* shall comply with such a request.

(3) (a) A *waqf* shall, upon request, make the records referred to in subsection (1) available to the Board, or to an investigatory authority.

(b) In this subsection –

"investigatory authority" has the same meaning as in the Financial Crimes Commission Act 2023.

(4) Any person who fails to comply with this section 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 2 years.

(5) Information relating to the assets, liabilities and financial affairs of a *waqf* held by or provided to the Board or a competent authority under this Part shall be treated as confidential and shall not be disclosed, except –

(a) to a competent authority for the purpose of the performance of its functions;

(b) in accordance with an order of a Court of competent jurisdiction; or

(c) with the written consent of the *waqf*, save that information referred to in subsection (1)(c) shall in every case be available to competent authorities.

(6) Where the gross annual income of a *waqf*, computed on a receipts basis, does not exceed 500,000 rupees –

(a) subsection (1)(b) shall apply only to transactions individually exceeding 100,000 rupees or to any series of related transactions cumulatively exceeding that amount in a financial year;

(b) subsection (2) shall not apply, and the *waqf* shall, in lieu, file a simplified annual return in such form as the Board may approve; and

(c) the retention period under subsection (1) shall remain 5 years.

52C. Appropriate controls by *waqfs*

A *waqf* shall have appropriate controls in place to ensure that all funds shall be fully accounted for and shall be spent in a manner which is consistent with the objects of the *waqf*.

Sub-Part C – Investigatory Powers of Board

52D. Duty to provide information to FIU

(1) Where the Board has referred a matter to the FIU under section 52A(4)(c), the Director of the FIU may, notwithstanding any other enactment, request further information in relation to the matter from the *waqf* concerned or from any other *waqf* which is, or appears to the FIU to be, involved in the matter.

(2) Any person who fails to comply with subsection (1) 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 2 years.

52E. Request for information

(1) The Board may, in the discharge of its functions under this Act, request a *waqf* to furnish it with any information and produce any record or document within such time and at such place as it may determine.

(2) A *waqf* referred to in subsection (1) shall, as soon as possible, comply with any request made under subsection (1).

(3) The Board may require any information or document furnished to it to be verified or authenticated in such manner as it may determine.

(4) Any person who fails to comply with this section 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 2 years.

52F. Inspections

(1) (a) The Board may, at any time, cause to be carried out on the business premises of a *waqf* an inspection and an audit of its books and records to verify whether the *waqf* is complying with this Act.

(b) The Board may, when exercising a power under this subsection, request such assistance as may be necessary from the FIU or any supervisory authorities.

(2) For the purpose of subsection (1), the Board may –

(a) direct, orally or in writing –

(i) the *waqf*; or

(ii) any other person whom the Board reasonably believes has in his possession or control a document or thing which may be relevant to the inspection,

to produce the document or thing as specified in the direction;

(b) examine, and make copies of or take extracts from, any document or thing which it deems to be relevant to the inspection;

(c) retain any document or thing it deems necessary; and

(d) direct a person who is or appears to be an employee of the *waqf* to give information about any document or thing which it deems to be relevant to the inspection.

(3) The *waqf* referred to in subsection (1) or, where applicable, its employee, shall give the Board full and free access to the records and other documents of the *waqf* as the Board deems to be relevant for the inspection.

(4) Any person who –

(a) intentionally obstructs the Board in the discharge of its functions under this section; or

(b) fails, without reasonable excuse, to comply with any direction of the Board in the discharge of its functions under this section,

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 2 years.

(5) Any person who destroys, falsifies, conceals or disposes of, or causes or permits the destruction, falsification, concealment or disposal of, any document, information stored on a computer or other device or other thing which the person knows or ought reasonably to have known is relevant to an inspection or investigation carried out by the Board, 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 2 years.

52G. Risk-based approach

(1) Every *waqf* shall implement programmes against terrorism financing which are commensurate with the terrorism financing risks to which it is exposed and the size and nature of its business.

(2) For the purpose of ensuring that a registered *waqf* complies with the relevant enactments relating to the prevention of terrorism financing and this Act, the Board may –

(a) conduct, at any time and in such manner as it may determine, a risk-based inspection of that registered *waqf*; and

(b) take such measures as may be necessary to identify, assess and understand the terrorism financing risks and periodically review such risk assessment.

(3) For the purpose of subsection (2), the Board shall collect and maintain such statistics and information as may be required in such form and manner, and for such period, as it may determine.

(4) In exercising any power under this section and in issuing any guidelines under section 52K, the Board shall have regard to –

(a) the size, gross annual income and complexity of the *waqf*;

(b) the nature and geographic scope of its activities; and

(c) the terrorism financing risk category assigned to the *waqf* under the most recent national risk assessment,

so that the burden imposed on a *waqf* is proportionate to the risk it presents.

Sub-Part D – Powers of Board to Give Directions and Issue Guidelines

52H. Directions by Board

(1) Where the Board has reasonable cause to believe that a *waqf* has failed or is failing to take such measures as are required under this Act or any guidelines issued under this Act, the Board may give the *waqf* a written direction as it may, in the circumstances, determine.

(2) Without prejudice to the generality of subsection (1), the Board may direct a *waqf* –

(a) where the *waqf* has failed or is failing to take such measures as are required under this Act, to do a specified act, or refrain from doing a specified act;

(b) to comply with this Act;

(c) to comply with any relevant guidelines issued by the Board;

(d) to remove or to take steps to remove any specified employee from office, or ensure that a specified employee does not take part in the management or conduct of the activities of the *waqf*, except as permitted by the Board;

(e) to establish compliance programmes, internal controls and other corrective measures;

(f) to provide, at such intervals as may be specified in the direction, reports on the compliance programmes, internal controls and other corrective measures which the *waqf* is taking;

(g) to issue statements of receipts and payments in such form and covering such period as the direction may specify.

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

(4) A *waqf* referred to in subsection (1) which has been given a direction shall comply with the direction notwithstanding anything in its rules or any contract or arrangement to which it is a party.

(5) The Board may revoke a direction under this section at any time, by written notice to the *waqf*.

52J. Non-compliance with directions

(1) Any person to whom a direction is given under this Act shall comply with the direction and, where he fails to comply with the direction and a time period is specified for compliance, the person 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 5 years.

(2) Any person who knowingly hinders or prevents compliance with a direction given under this Act 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 5 years.

52K. Power to issue guidelines

(1) The Board may issue such guidelines as it considers appropriate for the purposes of this Act.

(2) Any guidelines issued by the Board under subsection (1) shall apply to every *waqf* or to such category of *waqf* as may be specified in the guidelines and that *waqf* or category of *waqfs* shall comply with those guidelines.

(3) Where it appears or is represented to the Board that any *waqf* has refrained from complying or negligently failed to comply with any requirement of any guidelines, the Board may take against the *waqf* any action which it is empowered to take under section 52A and which it considers appropriate.

Sub-Part E – Administrative Sanction and Review

52L. Administrative sanction by Board

(1) Subject to subsection (2), where the Board has reasonable cause to believe that a *waqf* has contravened this Act or any regulations made, any direction given or guidelines issued, under this Act, it may, in accordance with this Act, take such action as it may determine.

(2) Where a *mutawalli* is suspended or removed pursuant to section 52A(1)(d)(iii) or (iv) –

(a) he may apply for review in the manner provided by section 52M; and

(b) the Board may appoint another person to act in his place pending the determination of that review.

(3) Where the Board intends to impose an administrative sanction under section 52A(1)(d)(i), (ii) or (iii) on a *waqf* or *mutawalli*, it shall issue a notice to the *waqf* or *mutawalli* stating –

(a) its intention to impose the administrative sanction;

(b) the type and terms of the administrative sanction; and

(c) the right of the *waqf* or *mutawalli* to make written representations to the Board not later than 21 days from the date of the notice.

(4) Where, after considering the written representations under subsection (3)(c), or where no written representations are received, the Board decides to impose an administrative sanction, it shall issue a written notification stating the type and terms of the administrative sanction imposed on the *waqf* or *mutawalli*.

(5) Any administrative penalty under this Part shall be a debt due to the Board and may be recovered by the Board as a civil debt in a Court of competent jurisdiction.

52M. Review

(1) A *waqf* which, or a *mutawalli* who, is aggrieved by a decision of the Board under section 52L –

(a) may, within 21 days of the decision, make an application to the Review Panel established under the Financial Intelligence and Anti-Money Laundering Act for a review of that decision; and

(b) may, within 21 days of the decision of the Review Panel under paragraph (a), apply to the Supreme Court for a judicial review of that decision in accordance with Sub-part VIA of Part II of the Courts Act.

(2) An application under subsection (1) shall not, of itself, operate as a stay of the decision, but the Review Panel or the Supreme Court, as the case may be, may order a stay on such terms as it thinks fit.

Sub-Part F – General Principles

52N. General principles

(1) Nothing in this Part shall be construed as –

(a) requiring the identification of a beneficial owner of a *waqf*;

(b) imposing on the Board, on a *waqf* or on a *mutawalli* any obligation to obtain, hold or disclose beneficial-ownership information beyond the controller information required under section 52B(1)(c); or

(c) creating a duty on the controller to disclose his status to any reporting person or to provide beneficial-ownership information to any person other than the Board or a competent authority under this Part.

(2) For the purposes of this Part –

(a) the controller of a *waqf* shall not be treated as a beneficial owner of the *waqf*; and

(b) no provision of the Trusts Act 2001 shall be read as applying to a *waqf* by analogy or by extension.

(3) The reference to "beneficiaries" in section 52B(1)(d) shall be construed by reference to the framework of this Act and shall not be treated as extending to the general community, the object of the *waqf*, or any person who is not expressly designated in the *waqfnama*.

58. Waste Management and Resource Recovery Act 2023 amended

The Waste Management and Resource Recovery Act 2023 is amended –

(a) in section 2, by deleting the definition "waste carrier" and replacing it by the following definition –

"waste carrier" means a vehicle in respect of which a licence is issued to transport waste;

(b) in section 4, in subsection (2) –

(i) in paragraph (i), by inserting, after the words “recyclers,”, the words “importers,”;

(ii) in paragraph (k), by deleting the words “register and”;

(c) in section 33 –

(i) in subsection (1), by deleting the words “to operate as a waste carrier” and replacing them by the words “to operate a waste carrier”;

(ii) in subsection (2), by deleting the words “or export waste or to operate as a waste carrier or” and replacing them by the words “, import or export waste or to operate as a”;

(d) in section 50, in subsection (2), in paragraph (e), by inserting, after the words “recyclers,”, the words “importers,”.

59. Workers’ Rights Act 2019 amended

The Workers’ Rights Act 2019 is amended –

(a) in section 2, in the definition “worker”, in paragraph (c)(iii), by inserting, after the words “34,”, the words “46A,”;

(b) in section 46, in subsection (8), in paragraph (a), by inserting, after the words “ground of illness”, the words “or menstrual leave”;

(c) by inserting, after section 46, the following new section –

46A. Menstrual leave

(1) Every female worker shall be entitled, every month, to one day’s menstrual leave on full pay during the period that she remains in employment.

(2) For the purpose of sections 45(4) and 46(3), a day on which a worker is on menstrual leave, shall not be deemed to be absence from work.

(3) In this section –

"menstrual leave" refers to leave granted to a female worker who is temporarily unable to perform work due to severe menstruation-related symptoms or disorders.

(d) in section 52 –

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

(1) (a) A female worker shall, on production of a medical certificate, be entitled to 26 weeks' maternity leave on full pay, to be taken –

(i) before confinement, provided that at least 14 weeks' maternity leave shall be taken immediately following the confinement; or

(ii) after confinement.

(b) A female worker may, following the maternity leave under paragraph (a), opt to take up to an additional 26 weeks' maternity leave on half pay.

(ii) by repealing subsection (1A);

(iii) in subsection (6) –

(A) by lettering the existing provision as paragraph (a);

(B) in the newly lettered paragraph (a), by deleting the words "16 weeks'" and replacing them by the words "26 weeks'";

(C) by adding the following new paragraph –

(b) A female worker may, following the leave under paragraph (a), opt to take up to an additional 26 weeks' leave on half pay.

(e) in section 53, in subsection (1), by deleting the words "4 consecutive weeks" and replacing them by the words "6 consecutive weeks".

60. Savings and transitional provisions

(1) (a) Notwithstanding any other enactment, every person employed by NECA, including a person employed in a temporary capacity, shall, on the commencement of this section, be dealt with in accordance with this section.

(b) Subject to this section, every person who is employed by NECA may, not later than 30 days after the commencement of this section, opt to be transferred to such local authority as LGSC may approve.

(c) Where a person does not opt to be transferred to a local authority under paragraph (b), he shall be deemed to have retired on ground of abolition of office and he shall be paid his pension benefits in accordance with such pension schemes and such other benefits as may be applicable to him.

(d) Where a person opts to be transferred to a local authority under paragraph (b), his period of service with NECA shall be deemed to be an unbroken period of service with the local authority and he shall be deemed to have been transferred on the same terms and conditions which shall not be less favourable than his previous employment.

(e) No person referred to in this section shall, on account of his transfer to a local authority, be entitled to claim that his employment has been terminated or adversely affected in breach of any enactment.

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

(3) The assets of NECA shall, on the commencement of this section, vest in the Ministry.

(4) The funds of NECA shall, on the commencement of this section, vest in the Consolidated Fund.

(5) Any act done by NECA shall, on the commencement of this section, be deemed to have been done, and shall continue to be done, by the Ministry.

(6) Any reference in any enactment or document to NECA shall be construed as a reference to the Ministry.

(7) Where this Act does not make provision for any saving or transition, the Minister may make such regulations as may be necessary for such saving or transition.

(8) In this section –

"LGSC" means the Local Government Service Commission established under section 3 of the Local Government Service Commission Act;

"local authority" has the same meaning as in the Local Government Act;

"Minister" means the Minister to whom responsibility for the subject of solid waste is assigned;

"Ministry" means the Ministry responsible for the subject of solid waste;

"NECA" means the National Environment Cleaning Authority established under the repealed enactment;

"repealed enactment" means the National Environment Cleaning Authority Act 2022 repealed under section 39.

61. Commencement

(1) Section 2(b) shall be deemed to have come into operation on 30 June 2025.

(2) Sections 12(g) insofar as it relates to section 73D, 39, 56(d), 59(d) and (e) and 60 shall come into operation on 1 January 2027.

(3) Sections 15(e)(i) insofar as it relates to item 6, 25(c)(i)(C) and (d), 41, 43, 47 and 48(d) insofar as it relates to paragraph (zza) shall come into operation on a date to be fixed by Proclamation.

(4) Sections 17(a) and (b) and 25(c)(i)(A)(I) and (B)(I)(AB) and (II) and (e)(ii) shall come into operation on 1 October 2026.

(5) Sections 20, 24(a)(i) insofar as it relates to the definition of “equivalence” and (b)(i), 44, 45 and 54 shall come into operation on 1 September 2026.

(6) Section 23 shall be deemed to have come into operation on 22 December 2025.

(7) Section 24(g) shall be deemed to have come into operation on 1 July 2026.

(8) Section 27 shall be deemed to have come into operation on 30 June 2026.

(9) Section 42 shall come into operation on 31 January 2027.

Passed by the National Assembly on the thirty first day of July two thousand and twenty six.

Bibi Safeena Lotun, C.S.K. (Mrs)
Clerk of the National Assembly

FIRST SCHEDULE
[Section 12(l)]

THIRD SCHEDULE
[Sections 14(1)(b), 18(5) and 20(3)]

FEES AND SURCHARGE

			(Rs)	
1.	Application fee under section 14(1)(b)		1,500	
2.	Annual fee under section 18(5)(b) in respect of –			
	(a)	micro society	500	
	(b)	small society	1,000	
	(c)	medium society	1,500	
	(d)	large society	2,000	
3.	(1)	Fee for copy of rules under section 20(3)	500	
	(2)	Fee for copy of certificate of registration under section 20(3)	200	
4.	Surcharge in respect of annual fee under section 18(5)(d)		50	per day up to a maximum of 2,000 rupees

SECOND SCHEDULE
[Section 12(l)]

FOURTH SCHEDULE
[Sections 2, 8(1)(b) and (c), 73E(2) and 75A(1)]

CLASS OF CO-OPERATIVE SOCIETIES WITH TURNOVER COMPONENTS DEFINED

SN	Type of co-operative society	Main activities	Transactional volume components (statistical turnover)
1.	Consumer co-operatives	Retail/ wholesale distribution of goods to members	Gross sales receipts, total point-of-sale (POS) throughput, and gross value of inventory cleared To include interests of dividend from investments, commissions, contribution or running costs received, and entrance fees, rent received or other income forming part of the society's normal business activities
2.	Agricultural co- operatives, excluding sugar cane and tea sectors	Collective farming, input procurement, equipment sharing	Gross agricultural receipts, total tonnage/value of crops pooled and sold, gross input sales, and total value of mechanisation contracts executed To include interests of dividend from investments, commissions, contribution or running costs received, and entrance fees, rent received or other income forming part of the society's normal business activities

SECOND SCHEDULE - *continued*

3.	Sugar cane and tea marketing co-operatives	Marketing of sugar cane and tea harvested by members	Gross sugar cane/tea receipts and transport refund and compensations and subsidies Loan issued and rental income To include interests of dividend from investments, commissions, contribution or running costs received, and entrance fees, rent received or other income forming part of the society's normal business activities
4.	Credit/ Financial Services co-operatives	Savings and credit facilities to members	Gross loan principal disbursed, total member shares/deposits received, and total principal repayments processed To include interests of dividend from investments, commissions, contribution or running costs received, and entrance fees, rent received or other income forming part of the society's normal business activities
5.	Multipurpose co-operatives	Combination of farming, credit, marketing, and retail	Combined gross receipts from crop/ retail sales and the total value of loan principal disbursed during the period To include interests of dividend from investments, commissions, contribution or running costs received, and entrance fees, rent received or other income forming part of the society's normal business activities

SECOND SCHEDULE - *continued*

6.	Fisheries co-operatives	Fishing, storage, and marketing of fish	Gross receipts from fish sales, total weight of catch landed and processed, and gross rental/hire volume for boats and cold storage To include interests of dividend from investments, commissions, contribution or running costs received, and entrance fees, rent received or other income forming part of the society's normal business activities
7.	Transport co-operatives	Provision of transport services	Gross passenger fare collections/ receipts, total fleet mileage billings, and gross vehicle leasing revenue To include interests of dividend from investments, commissions, contribution or running costs received, and entrance fees, rent received or other income forming part of the society's normal business activities
8.	Livestock co-operatives	Rearing of cattle, goats, and dairy activities	Gross receipts from milk and meat sales, aggregate volume of livestock traded, and total breeding contract values To include interests of dividend from investments, commissions, contribution or running costs received, and entrance fees, rent received or other income forming part of the society's normal business activities

SECOND SCHEDULE - *continued*

9.	Poultry co-operatives	Egg and poultry meat production	Gross receipts from egg and broiler sales, total volume of day-old chicks distributed, and gross feed sales throughput To include interests of dividend from investments, commissions, contribution or running costs received, and entrance fees, rent received or other income forming part of the society's normal business activities
10.	Other co-operatives	Handicrafts, artisans, IT, housing, workers, agro- processing, and specialised sectors	Gross value of service contracts executed, total product sales receipts, and gross training fees collected To include interests of dividend from investments, commissions, contribution or running costs received, and entrance fees, rent received or other income forming part of the society's normal business activities

THIRD SCHEDULE
[Section 12(m)]

SIXTH SCHEDULE
[Sections 5(1)(a), 8(1)(a), 8A and 73K(1)(b)]

MINIMUM REQUIREMENTS BY CLASS OF SOCIETIES

SN	Class of co-operative society	Minimum membership	Minimum share capital (Rs)	Minimum no. of directors
1.	Consumer co-operatives	50	50,000	5
2.	Agricultural co-operatives	5	10,000	3
3.	Credit/Financial Services co-operatives	50	50,000	5
4.	Sugar cane and tea marketing co-operatives	5	10,000	3
5.	Multipurpose co-operatives	5	10,000	3
6.	Fisheries co-operatives	5	10,000	3
7.	Transport co-operatives	5	10,000	3
8.	Livestock co-operatives	5	10,000	3
9.	Poultry co-operatives	5	10,000	3
10.	Other co-operatives, including handicrafts, artisans, IT, housing, workers, agro-processing	5	10,000	3

FOURTH SCHEDULE
[Section 12(m)]

SEVENTH SCHEDULE
[Section 73A]

CATEGORISATION OF CO-OPERATIVE SOCIETIES

SN	Category	Annual turnover (Rs)
1.	Micro	Less than 50,000
2.	Small	More than 50,000 but less than 10 million
3.	Medium	More than 10 million but less than 50 million
4.	Large	More than 50 million

FIFTH SCHEDULE

[Section 15(e)(i)]

PART I – CRITERIA FOR OCCUPATION PERMIT

1.	Investor	(1) Initial investment of USD 100,000 or its equivalent in any other freely convertible foreign currency, provided that the applicant 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 100,000 from abroad into his bank account in Mauritius within 60 days from the date of issuance of his occupation permit (2) A minimum turnover of 5 million rupees as from the third year of registration (3) For the purpose of renewal, a minimum turnover of 8 million rupees as from the fifth year of registration
2.	Investor for innovative start-ups	(1) Submission of an innovative project to the Economic Development Board or (2) Registered with an incubator accredited with the Mauritius Research and Innovation Council and (3) Submission of an annual progress report within 3 months as from the end of the first year of registration and

FIFTH SCHEDULE - *continued*

		(4) Submission of a development report in line with the business plan confirming that the project has reached the minimum viable product stage at the end of fifth year of registration
3.	Professional	A monthly basic salary of at least 50,000 rupees
4.	Young professional	(1) Completion of at least an undergraduate degree in a local tertiary education institution recognised by the Higher Education Commission or (2) Completion of an internationally recognised professional certification, equivalent to at least an undergraduate degree, dispensed by a registered institution in Mauritius
5.	Self-employed person	(1) Initial investment of USD 50,000 or its equivalent in any other freely convertible foreign currency, provided that the self-employed is engaged exclusively in the services sector and submits – (a) a certified bank statement from his country of origin or residence, showing proof of funds; (b) a written undertaking to transfer USD 50,000 from abroad into his bank account in Mauritius within 60 days from the date of issuance of his occupation permit; and (c) at least 3 letters of intent, including 2 from potential local clients

FIFTH SCHEDULE - *continued*

		(2) A minimum turnover of 2 million rupees as from the third year of registration (3) For the purpose of renewal, a minimum turnover of 3 million rupees as from the fifth year of registration
6.	Technical category under Government-to-Government framework	(1) An applicant who is a contractual worker or a technical personnel under an approved Government-to-Government framework agreement. (2) Notwithstanding item 3 of Part I of the First Schedule, an applicant under this item may be eligible for an occupation permit where his monthly basic salary is less than 50,000 rupees provided that – (a) the salary is not less than such minimum amount as may be prescribed under the National Wage Consultative Council Act 2016 and relevant regulations; and (b) his employer submits, at the time of application, proof of suitable accommodation. (3) An occupation permit issued under this item – (a) shall be valid for an initial period of 3 years provided that it does not exceed the duration of the employment contract; (b) may be renewed after the initial period of 3 years.

SIXTH SCHEDULE
[Section 45(d)]

FIFTEENTH SCHEDULE
[Section 32B(1)]

	Offences	Fine (Rs)
1.	Collection or accumulation of water, waste water or green wastes, or any other state of affair actually harbouring or breeding, or likely to favour the breeding, of mosquito larvae, on any part of the premises – section 32A(1)(a)	2,000
2.	Accumulation of refuse, waste, scrap metals or any indiscriminate dumping or inappropriate storage of aforesaid or any other wastes or presence of rat burrows or any state of affair actually harbouring, or likely to favour the harbouring or proliferation, of rodents on any part of the premises – section 32A(1)(b)	2,000

SEVENTH SCHEDULE
[Section 45(d)]

SIXTEENTH SCHEDULE
[Section 32B(2)]

FIXED PENALTY NOTICE

PART A

Fixed Penalty Notice no. ………………………….………………….

Surname of offender …………………………………………………

Name of offender ……………………………………………………

Address……………………………………………………………….

This is to bring to your attention that you have, on ……………………… (date) at …………………………………………………… (place), committed the following offence(s) –

SN	Offence(s)	Fine (Rs)
1.		
2.		
3.		

You have to pay the above mentioned fine(s) at ……………………… District Court at latest by …..……………………(date) in accordance with section 32C of the Public Health Act, failing which you will, on conviction, be liable to a fine of not less than thrice the amount specified above in accordance with section 32D of the Public Health Act.

……………………………..
Name of Authorised Officer of Sanitary Authority/Police Officer

……………………………..
Signature of Authorised Officer of Sanitary Authority/Police Officer

……………………………..
Posting of Authorised Officer of Sanitary Authority/Police Officer

……………………………..
Date

PART B

IN THE DISTRICT COURT OF ………………………………………………

PARTICULARS OF OFFENDER

(to be filled in by an officer of the District Court)

National Identity Card no./Passport no.* | | | | | | | | | | | | | | |

Date of payment ……………………………………………………………

……………………………..

Signature of Offender

……………………………….. ……………………………….

Name of Officer of District Court Signature of Officer of District Court

……………………………..

Stamp

TO BE READ AND FILLED BY OFFENDER

The payment of the fine under Part A constitutes an admission of the offence.

………………………….. ……………………………

Date Signature of Offender

TO BE FILLED BY OFFICER OF DISTRICT COURT

Date of payment ……………………………………………………….………

……………………………… ………………………………..

Name of Officer of District Court Signature of Officer of District Court

………………………………… ……………………………..…

Date Stamp

EIGHTH SCHEDULE
[Section 46(b)]

THIRD SCHEDULE
[Section 3(3)]

1. Days of celebration of New Year

2. Day of commemoration of Abolition of Slavery

3. Day of celebration of Independence Day and Republic Day

4. Day of celebration of Labour Day

5. Day of commemoration of Arrival of Indentured Labourers

6. Day of celebration of Assumption of the Blessed Virgin Mary or All Saints Day

7. Day of celebration of Chinese Spring Festival

8. Day of celebration of Christmas

9. Day of celebration of Divali

10. Day of celebration of Eid-Ul-Fitr

11. Day of celebration of Ganesh Chaturthi

12. Day of celebration of Maha Shivaratree

13. Day of celebration of Ougadi

14. Day of celebration of Thaipoosam Cavadee

NINTH SCHEDULE

[Section 48(e)]

205.	Using a motor vehicle with an altered silencer where the noise caused by the escape of the exhaust gases is made greater by the alteration – regulations 83(3)(b) and 125 of the Road Traffic (Construction and Use of Vehicles) Regulations 2010	10,000