



REPUBLIC OF MAURITIUS

ANNEX TO BUDGET SPEECH 2026-2027

“The future depends on what we do in the present”.

Mahatma Gandhi

Dr the Hon Navinchandra RAMGOOLAM, GCSK, FRCP

Prime Minister,

Minister of Defence, Home Affairs and External Communications,

Minister of Finance,

Minister for Rodrigues and Outer Islands

19 June 2026

**ANNEX
TO THE
BUDGET SPEECH
2026 – 2027**

This Annex is a supplementary document that complements the budgetary measures announced in the 2026-2027 Budget Speech and the main policies and measures relating to the budget. The document also provides explanatory notes on the main legislative amendments to be included in the Finance Bill 2026 and the Economic and Financial Measures (Miscellaneous Provisions) Bill 2026.

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ACRONYMS

AML	Anti-Money Laundering
BOM	Bank of Mauritius
BRP	Basic Retirement Pension
CERT-MU	Computer Emergency Response Team of Mauritius
CFT	Countering the Financing of Terrorism
CPF	Countering Proliferation Financing
CSR	Corporate Social Responsibility
FIAMLA	Financial Intelligence and Anti-Money Laundering Act
FSC	Financial Services Commission
FY	Financial Year
HEC	Higher Education Commission
HEIs	Higher Education Institutions
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
LDA	Land Drainage Authority
LEO	Low Earth Orbit Satellite
LPG	Liquefied Petroleum Gas
MNE	Multinational Enterprise
MRA	Mauritius Revenue Authority
PFM	Public Financial Management
PRB	Pay Research Bureau
QDMTT	Qualified Domestic Minimum Top-Up Tax
SAP	State Age Pension
SEZ	Special Economic Zone
SMEs	Small and Medium Enterprises
SOEs	State-Owned Enterprises
SRM	Social Register of Mauritius
TDS	Tax Deduction at Source
TMRSU	Traffic Management and Road Safety Unit
UIN	Unique Identification Number
VAT	Value Added Tax

**TAXATION
AND
PUBLIC FINANCIAL MANAGEMENT**

1 INCOME TAX ACT

1.1 Income Tax Exemptions

- (a) Income tax exemption of 4 years will be granted to a qualifying expatriate employee of a company engaged in the manufacturing of solar photovoltaic systems.
- (b) The exemption threshold on lump sum received as pension, retiring allowance or severance allowance will be raised from Rs 3 million to Rs 3.5 million.
- (c) It will be clarified that the disturbance allowance payable to public officers who are serving on a tour of service in Rodrigues or the Outer Islands will be exempted from tax.
- (d) The commencement date of the tax exemption granted under the Investment Certificate issued by the Economic Development Board (EDB) will, henceforth, be the date of start of operations of the company instead of the date of its incorporation.

1.2 Rate of Corporate Tax

The reduced corporate tax rate of 3% applicable on profits derived from exports of goods will not apply where such profits are derived from exports of live animals.

1.3 Income Tax Holiday

The 10-year tax holiday granted to captive insurance companies will be extended for another period of 5 years for captives issued with a licence prior to 19 June 2026.

1.4 Global Business Entity

It will be clarified that the definition of Global Business Entity excludes:

- (a) a trust where the settlor or beneficiaries are residents; and
- (b) a foundation where the founder or beneficiaries are residents.

1.5 Fair Share Contribution Payable by Corporates

It will be clarified that the requirement for a company to have supplies exceeding Rs 24 million or registered for Value Added Tax (VAT) will no longer apply for the purposes of determining liability to the Fair Share Contribution. The criterion of chargeable income exceeding Rs 24 million in an accounting year will continue to apply.

1.6 Taxation of ICT Service Providers

It will be clarified that a non-resident company engaged in the supply of software, software licences, software applications and software maintenance services as well as distance maintenance of programmes and ICT equipment will be subject to income tax in Mauritius.

1.7 Partial Exemption Regime

The definition of core income generating activities for an Investment Adviser or an Asset Manager to benefit from the partial exemption regime will be broadened to include the management of non-securities instruments such as loan receivables, mortgage-backed exposures and invoice financing portfolios.

1.8 Investment Tax Credit

An investment tax credit of 15 percent over 3 years (i.e. 45% in total) is granted to a manufacturing company in respect of expenditure incurred on the acquisition of new plant and machinery (excluding motor cars), artificial intelligence solutions and patents.

Any unrelieved investment tax credit may be carried forward over 10 years.

The investment tax credit which is ending on 30 June 2026 will be extended for another 3 years, i.e., applicable on qualifying investment incurred up to 30 June 2029.

1.9 Qualified Domestic Minimum Top-Up Tax

- (a) It will be clarified that in line with OECD GloBE rules:
 - (i) an investment fund and a real estate investment vehicle will be exempted from the Qualified Domestic Minimum Top-Up Tax (QDMTT) if they are the parent entity of a Multinational Enterprise (MNE). This amendment will be deemed to be effective as from 01 July 2025;
 - (ii) in the computation of net income or loss, consolidated adjustments relating to intra-group transactions will be allowed;
 - (iii) the fiscal year of an MNE will be the accounting period used by its ultimate parent entity to prepare its consolidated financial statements if such statements have been prepared according to acceptable accounting standards;
 - (iv) the submission date for the filing of QDMTT returns, will be not later than 15 months from the end of the month in which the fiscal year ends.
- (b) A taxpayer will be allowed to amend a QDMTT return within a period of 3 years from the submission of the return, instead of 2 years.
- (c) The penalty for the non-payment of the QDMTT will be reviewed from 5% to 2.5%.

1.10 Rationalising the Annual Allowance for Hotels

The rate of annual allowance applicable to capital expenditure incurred on hotels will be reduced from 30% to 15%.

1.11 Corporate Climate Responsibility Levy

Offsetting of any unused tax credits, including foreign tax credits, will not be allowed against the Corporate Climate Responsibility levy payable.

The Corporate Climate Responsibility levy will become payable on a quarterly basis under the Advance Payment System (APS). This will be implemented in a phased manner as follows:

- (a) 25% in FY 2026/27;
- (b) 50% in FY 2027/28;
- (c) 75% in FY 2028/29; and
- (d) full APS in FY 2029/30.

1.12 Review of Allowable Deductions for Companies

The following deductions will, as from 01 July 2026, be removed:

- (a) deduction of 150% of expenditure incurred by hotels on cleaning, renovation and embellishment works; and
- (b) double deduction of expenditure on Joint Tertiary Education contract with African Universities.

1.13 Income Support to Persons not Eligible for the Basic Retirement Pension

The Income Tax Act will be amended to implement the decision of Government to increase the monthly income support payable to those persons having reached 60 years but not eligible for the basic retirement pension from Rs 10,000 to Rs 10,370, with effect from 01 January 2026.

1.14 Corporate Social Responsibility

A corporate will be allowed to spend up to 25% of its Corporate Social Responsibility (CSR) Fund and remit at least 75% of the Fund to the National Social Inclusion Foundation (NSIF) through the MRA instead of a maximum of 50% presently.

2 CUSTOMS DUTY

- (a) The customs duty of 15% applicable on quartz slabs used as countertop will be abolished with effect from 20 June 2026.
- (b) The exemption granted to importers or manufacturers on goods imported in semi-knocked down condition for further processing resulting in at least 20% value-addition will be abolished to prevent abuse by inflating local expenses in the computation of value addition.
- (c) Provision will be made to exempt a manufacturer of alcoholic products from the payment of customs duty on imported wine used as input in the production of excisable goods. This will ensure that the imported wine is not taxed twice.

3 EXCISE DUTY

3.1 Alcoholic Products

The rates of excise duty on alcoholic products will be increased by 10%, except for beer, wine and liqueur, with effect from 20 June 2026. As regards liqueur, the rate of excise duty will be increased and aligned with that of rum.

The increases for the main alcoholic products will be as follows –

Main Alcoholic Products	Current	New
Rum (per litre of absolute alcohol)	Rs 796.50	Rs 876.15
Liqueur (per litre of absolute alcohol)	Rs 541.20	Rs 876.15
Cane spirits (per litre of absolute alcohol)	Rs 796.50	Rs 876.15
Whisky (per litre of absolute alcohol)		
In bulk for bottling purposes	Rs 1,538.65	Rs 1,692.50
In bottle	Rs 2,459.70	Rs 2,705.70

3.2 Tobacco Products

Effective as from 20 June 2026, the following rates of excise duty will be applicable on tobacco products:

Tobacco Products	Current	New
Cigars (per kg)	Rs 25,861	Rs 28,447
Cigarillos (per thousand)	Rs 15,101	Rs 16,611
Cigarettes (per thousand)	Rs 7,488	Rs 8,237

3.3 Motor Vehicles

3.3.1 Registration Mark

- (a) An owner of a motor vehicle who has opted for the assignment of an old registration mark or acquired a personalised registration mark, instead of the current registration mark that would have been mandatorily assigned to the vehicle, will henceforth be liable to pay, concurrently with the payment of his Motor Vehicle Licence, the following annual fees.

Registration Mark	Annual Fee (Rs)
Old Registration Mark	
Any number between 1 and 10,000	
(i) Only 1 Number	10,000
(ii) Any number between 10 and 10,000	5,000
Any combination of:	
(i) a letter from A to Z followed by a number between 1 and 9999	2,000
(ii) 2 letters from AA to ZZ followed by a number between 1 and 9999	3,000
Personalised Registration Mark	
Any combination of:	
(i) 3 letters followed by any number between 1 and 9999	5,000
(ii) 4 letters followed by any number between 1 and 9999	7,500
(iii) 5 letters followed by any number between 1 and 9999	10,000
(iv) 6 letters followed by any number between 1 and 999	12,500
(v) 7 letters followed by any number between 1 and 99	15,000
(vi) 8 letters followed by any number between 1 and 9	17,500
Grouping of alphabets up to 9 letters	25,000

- (b) An owner of a motor vehicle will be allowed to retain an old or personalised registration mark upon payment of a prescribed fee even where the registration mark has not been assigned to another vehicle.
- (c) An individual will be allowed to reserve and purchase an old or personalised registration mark online only for himself or for his spouse, next-of-kin, ascendants or descendants.
- (d) A reduced fee will be charged for the transfer of old or personalised registration marks to a spouse, next-of-kin, ascendants or descendants.

3.3.2 Exemption for Disabled Persons

Excise duty exemption on a motor vehicle will be granted to a parent or legal guardian of a person with disability, aged 18 years and above, who receives a permanent carer's allowance.

3.3.3 Timely Settlement of Fines

With a view to ensuring the timely settlement of traffic fines, the renewal of a Motor Vehicle Licence will be allowed on the condition that all outstanding traffic fines, as may be applicable, have been paid.

4 PLASTIC BOTTLES

The excise duty of Rs 2 currently levied on PET bottles used to contain beverages will be extended to cover all plastic bottles used to contain any product with effect from 01 October 2026.

5 SUGAR-SWEETENED PRODUCTS

- (a) The excise duty on the sugar content of sugar sweetened products will be increased from 12 cents per gramme of sugar to 15 cents per gramme of sugar with effect from 20 June 2026.
- (b) The excise duty on the sugar content of sugar sweetened products will be extended to cover other sugary products, such as sweets, fruit jellies, jams, crystallised fruits, biscuits, waffles, wafers and chewing gums, with effect from 01 October 2026.
- (c) Sugar sweetened products imported in small quantities for personal use, such as chocolates received as gifts through courier services or products in the accompanying luggage of a passenger, will be exempted from the excise duty on sugar sweetened products.

6 VALUE ADDED TAX

- (a) The supply of services made by a holder of a management licence issued by the Financial Services Commission (FSC) to the following entities will be made VAT exempt instead of zero-rated for VAT purposes:
 - (i) corporations holding a Global Business Licence;
 - (ii) trusts whose settlor and the majority of the beneficiaries are non-residents;
or
 - (iii) foundations whose founder and the majority of the beneficiaries are non-residents.

- (b) With a view to providing a level playing field, payment services provided to corporations holding a Global Business Licence by a holder of a payment service provider licence issued by the Bank of Mauritius (BOM) will be made zero-rated for VAT purposes.
- (c) A foreign supplier of digital or electronic services will not be required to—
 - (i) register for VAT purposes if he makes taxable supplies exclusively to a VAT registered person. In such a case, the VAT reverse charge mechanism will apply;
 - (ii) appoint a tax representative for the submission of return and remittance of VAT;
 - (iii) compulsorily register for VAT purposes in case his annual turnover of taxable supplies is less than Rs 3 million per annum; and
 - (iv) provide details of the person to whom taxable supplies are made in Mauritius that would not be in conformity with the confidentiality requirements in his own jurisdictions.
- (d) It will also be clarified that online marketplaces and digital platforms are included in the coverage of digital and electronic services.
- (e) Electronic books will henceforth be exempted for VAT purposes.
- (f) Where a VAT-registered person is engaged in the provision of accommodation services in a hotel or tourist residence, he will be required to remit 50% VAT in foreign currency.
- (g) Provision will be made for a Non-Governmental or Non-Profit Organisation receiving funding from the National Social Inclusion Foundation, under Funding Instrument 1, to be exempted from VAT on goods received as donations from abroad and which are related to their normal activities.
- (h) With a view to attracting international events in Mauritius, qualifying events eligible for VAT exemption on accommodation will be extended to cover the following:
 - (i) international sports events (excluding championships or leagues organised by regional or international sports federations); and
 - (ii) international television and cinema awards events.
- (i) Common salt will be made zero-rated for VAT purposes irrespective of whether it is locally produced or imported.

- (j) Postal services will be made zero-rated instead of exempt for VAT purposes.
- (k) It will be clarified that a photovoltaic system, as well as its components, namely photovoltaic generators, photovoltaic panels, photovoltaic batteries and photovoltaic inverters, would not be subjected to VAT.
- (l) It will be specified that exemption of VAT on entrance fees to a sport event will apply to any sport discipline under the responsibility of a National Sports Federation.
- (m) Provision will be made to grant VAT exemption on goods related to sports activities received as donation from abroad by a National Sports Federation.
- (n) The fees payable for a VAT ruling will be increased as follows:
 - (i) for an individual: from Rs 3,000 to Rs 5,000;
 - (ii) for any other person (companies, Société, trusts): from Rs 15,000 to Rs 75,000.

7 PROCESSING FEE FOR SIMPLIFIED CUSTOMS ASSESSMENT FORM

Parcels imported by post or courier services require submission of a Simplified Customs Assessment Form for customs clearance. With effect from 01 September 2026, a processing fee of Rs 150 per Simplified Customs Assessment Form will be introduced to recover the cost of services provided.

8 PROPERTY TAXES

8.1 Exemption from Duties and Taxes on transfer of property by the NHDC and the NSLD to ‘*syndicats de copropriétaires*’

A deed of transfer witnessing the transfer of immovable property by the National Housing Development Company Ltd or the New Social Living Development Ltd to a ‘*syndicats de copropriétaires*’ will be exempted from the payment of Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold Rights in State land.

8.2 Special Duty

The rate of special duty applicable when a memorandum of inventory of assets, which are subject to a fixed or floating charge, is submitted to the Registrar for recording purposes will be increased from Rs 200 to Rs 500.

8.3 Search Fee – Records of Conservator of Mortgages

The fees applicable on searches made on the immovable property database of the Registrar-General's Department will be increased as follows:

- (a) from Rs 200 to Rs 300 in respect of a day or fraction of a day; and
- (b) from Rs 2,000 to Rs 5,000 in respect of monthly subscriptions.

8.4 Acquisition of Residential Property under EDB Schemes

The duties and taxes applicable on the transfer of residential properties under the EDB property schemes will be reviewed.

8.5 Registration of Report of Land Surveyor

The fixed duty applied on registration of land surveyor reports will henceforth be charged on each lot specified in the reports.

9 TAX ADMINISTRATION

9.1 Tax Administration: General

9.1.1 Power to Raise Assessments Beyond the Statutory Limit

The Mauritius Revenue Authority (MRA) will be empowered to raise an assessment beyond the statutory time limit, in case of fraud or wilful neglect.

9.1.2 Stay of Assessment

- (a) The provision relating to the stay of assessment by the MRA for the purpose of referring a case to Law enforcement agencies for parallel investigation will be extended to cover the non-remission of Tourist Fee collected.
- (b) The time limit within which the MRA is authorised to make an assessment or issue a claim against a taxpayer will be increased from 1 year to 2 years, where an enquiry, investigation or criminal proceedings is discontinued or a Court decision is obtained.

9.1.3 Compliance Agreements

The MRA will introduce a framework to facilitate the early resolution of tax matters. Under the framework, the MRA and a taxpayer may enter into a written Compliance Agreement regarding the taxpayer's liability under any Revenue Law prior to the issuance of an assessment or claim. The agreement will specify the matters agreed between the parties, amount of tax and interest payable and the terms of payment which will be binding on both parties.

A taxpayer entering into the Compliance Agreement will waive any right to object or appeal in respect of matters covered by the agreement.

Where the taxpayer has fully cooperated during the audit process, the Director-General may waive or remit any assessing penalty or penalty for non-compliance applicable in respect of the matters covered by the agreement.

If the taxpayer fails to comply with the terms of the agreement, it will cease to be binding on the MRA. The MRA will also not be bound by the agreement if material information was not disclosed by the taxpayer.

9.2 Tax Administration: Income Tax

9.2.1 Director's Liability

Currently, a secretary, manager or other principal officer of a company are deemed to be the “agents” of that company and may become personally liable for the company’s unpaid income tax.

In order to restrict director’s liabilities for unpaid income tax only to officers in an executive management position, the same definition of principal officer as laid down in the Value Added Tax Act will be adopted.

9.2.2 Tax Deduction at Source

The scope of Tax Deduction at Source (TDS) will be broadened to cover payments made by a company to a:

- (a) resident or a non-resident service provider under a single contract where the payment exceeds Rs 300,000 and is for the supply of software, software licences, software applications and software maintenance services or distance maintenance of programmes and equipment. TDS will apply at a rate of 1%; and
- (b) person providing advertising, promotional, endorsement, digital content or marketing services through social media platforms or other similar electronic means. TDS will apply at a rate of 5%.

9.2.3 Information to be Furnished to MRA**(a) Statement of Utility Transactions**

The Central Water Authority and the Central Electricity Board will be required to submit electronically an annual statement to the MRA of all customers whose total payments exceed Rs 100,000 in the year, specifying the total amount paid by each customer.

(b) Statement of Insured Vehicles

An insurance company will be required to submit electronically an annual statement in respect of motor vehicles where the insured value exceeds Rs 2 million, specifying the amount insured and the name of the policyholder.

(c) Access to Civil Status Information

It will be clarified that the MRA will have electronic access to the system of the Registrar of Civil Status for the purpose of obtaining information in the Civil Status Database or the Central Population Database.

(d) Implementation of the OECD Crypto-Asset Reporting Framework

The MRA will be allowed to collect information from Reporting Crypto-Asset Service Providers to enable the automatic exchange of information with the relevant foreign tax authorities in accordance with the commitment taken by Mauritius under the OECD “Multilateral Competent Authority Agreement on Automatic Exchange of Information pursuant to the Crypto-Asset Reporting Framework”.

9.2.4 Tax Residence Certificate Fee

The service fees payable for the issuance of a Tax Residence Certificate will be increased as follows:

- (a) in the case of a collective investment scheme, from USD 1,000 to USD 2,000;
- (b) in the case of an individual, from Rs 1,000 to Rs 2,000; and
- (c) for other applicants, from USD 200 to USD 500.

9.3 Tax Administration: Value Added Tax

- (a) The supply of goods and services is deemed to take place at the time an invoice or VAT invoice is issued or at the time payment is received by the supplier, whichever is the earlier. To provide greater certainty for VAT purposes, where neither an invoice or VAT invoice has been issued nor payment received, the time of supply will be deemed to occur three months after the goods are delivered or the services performed.
- (b) The time period for requesting unclaimed input VAT credits will be reduced from 36 months to 24 months from the date the credit should have originally been claimed.
- (c) It will be specified that failure by a person to:
 - (i) submit information requested by the MRA will be an offence for which the person will be liable, upon conviction, to a fine not exceeding Rs 100,000 and to imprisonment for a term not exceeding 2 years;
 - (ii) produce books and records or grant access to electronic devices or obstruct an officer during an inspection will be sanctioned, on conviction, by a fine not exceeding Rs 500,000 instead of Rs 200,000;
 - (iii) issue a fiscal invoice will henceforth be sanctioned by a penalty of Rs 5,000 for each day of default, capped to a maximum of Rs 1,000,000. The time limit within which the penalty must be paid will be 28 days from the date a claim is issued; and
 - (iv) use the e-invoicing system, if so required, will be sanctioned, upon conviction, by a fine not exceeding Rs 500,000 and to imprisonment for a term not exceeding 2 years.

9.4 Tax Administration: Customs

- (a) Henceforth, goods will be cleared at customs only upon receipt of full payment of duties and taxes with a view to eliminating the risk of non-payment. Currently, goods are being released upon submission of payment instructions by importers.
- (b) MRA will be empowered to require importers to declare and substantiate the source of funds used for import transactions of a value of Rs 500,000 or more, on a risk-based basis.

- (c) MRA Customs will set a time limit of 30 days for Ministries and Government Agencies to reply when queried about suspected prohibited goods to avoid delays in the clearance process.
- (d) Provision will be made for the mandatory presence of customs officers during any examination, seizure or removal of goods in customs-controlled areas by other law enforcement agencies, even where their actions are carried out under a valid warrant. This will ensure that customs authorities are able to document goods being removed from customs-controlled areas.
- (e) Where goods in infringement of intellectual property rights have been imported but the importer and the right holder reach an out-of-court settlement, the goods will be destroyed by customs at the cost of the right holder.
- (f) Any passenger having in his possession currency, precious stones and metals or jewellery exceeding Rs 500,000 worth is required to declare same to a customs officer.

Where a passenger fails to or refuses to make a declaration or makes a false declaration, he will be liable, on conviction, to a fine not exceeding Rs 5 million.

MRA Customs will be empowered to seek an order from a Magistrate for a passenger to be submitted to medical examination where there is reasonable suspicion that the passenger may have concealed inside his body items such as precious stones or jewellery.

- (g) Where a person is detained for search by Customs officers due to reasonable suspicion of concealment of prohibited goods, the period of detention will be for a maximum period of 24 hours, after which the person will be released or referred to the Police, as appropriate.
- (h) The restriction that a person cannot bring small quantities of spare parts for vehicles for personal use in his luggage or in a small consignment will be removed.
- (i) A VAT-registered person may opt not to pay VAT on the import of capital goods of a value of Rs 500,000 or more at customs provided that he declares the non-payment in his VAT return in the proper taxable period. Henceforth, non-compliance with this condition will be sanctioned by a penalty of Rs 10,000, with a right of appeal given to the importer. In case the importer still does not make a declaration in the subsequent VAT return, MRA will claim back the unpaid VAT. Consequential amendment will be made to the VAT Act.

- (j) MRA will be empowered to raise an assessment for unpaid taxes covering the whole of a consignment of goods basing itself on the results of a tested or verified sample.
- (k) The applicable penalty will be increased to be commensurate with the offence committed, in the following cases:
 - (i) a master or any member of the crew of any aircraft or ship tampers with aircraft or ship stores;
 - (ii) an importer contravenes the conditions of the drawback scheme which provides for a refund of duties paid at the time of import of goods upon export;
 - (iii) a person smuggles goods or imports prohibited or restricted goods into Mauritius; and
 - (iv) a person commits an offence in relation to an import under the Customs Act for which no specific penalty is provided.

In such cases, the offender will be liable to a fine, on conviction, as follows:

- a. where the value of the goods does not exceed Rs 1,500, a fine not exceeding Rs 100,000; and
 - b. where the value of the goods exceeds Rs 1,500, a fine of 3 times the amount of duty, excise duty and taxes on those goods or Rs 200,000, whichever is the higher.
- (v) Where MRA Customs compounds an offence, the offender will be liable to pay, in addition to the duties and taxes unpaid and the compounding amount, a penalty not exceeding 50 per cent of the duties and taxes unpaid and 0.5 per cent interest per month.
 - (vi) The application of the penalty provision for failure (1) to submit a Bill of Entry or (2) to make amendments to a manifest, if any, within 5 working days after the time an aircraft has landed or a vessel has been berthed will be deferred to 30 June 2028.
 - (vii) The fee payable for a ruling by MRA Customs on classification or origin of goods will be increased from Rs 500 to Rs 1,000.

- (viii) The fee payable by operators for an electronic seal, which is an electronic monitoring solution where goods under customs control are transferred from one place to another, will be increased from Rs 150 to Rs 350.
- (ix) It will be clarified that the responsibility for collecting the processing fee for a Bill of Entry submitted at customs will rest on the TradeNet user submitting the Bill of entry. The time limit for onward remittance of the fee to MRA will be not later than 30 working days after the end of the month.

9.5 Tax Administration: Customs Tariff

- (a) It will be clarified that:
 - (i) MRA will be able to recover the amount of VAT exempted on imported goods where there has been a breach of the conditions attached to the exemption; and
 - (ii) a beneficiary of duty exemption facilities on a motor vehicle will be entitled to purchase another duty exempted vehicle only after the exemption period has lapsed in line with the provisions of the Pay Research Bureau Report 2026.
- (b) MRA will be empowered to publish National Notes on its website to provide clarification to importers on the local classification of goods.

9.6 Tax Administration: Excise

Provision will be made for the stocktaking exercise of bottled water to be carried out over such period as MRA may determine instead of on a quarterly basis, as is the case for sugar sweetened beverages.

9.7 Tax Administration: Registrar-General's Department

9.7.1 Fixed Penalties under the Registration Duty Act

All fixed penalties under the Act will be increased to a minimum of Rs 500.

9.7.2 Duty Remission and Payment

Recommendations of the Committee set up to assess requests of refund or remission of duty or tax payable under the Registration Duty Act and the Land (Duties and Taxes) Act will henceforth require the approval of the Ministry of Finance.

9.7.3 Electronic Submission of Deed or Document

An Attorney-at-Law submitting a document for registration will now be required to do so electronically through the Registration of Deeds and Documents System of the Registrar-General.

9.7.4 Recovery of Dues

The Registrar-General will be empowered to claw back the amount exempted on the first acquisition of an immovable property if such exemption has been granted pursuant to a declaration by the buyer which is false or misleading.

9.8 Tax Administration: Revenue Tribunal

9.8.1 Amount Payable on Lodging of Appeal

To harmonise the treatment of a taxpayer lodging an appeal before the Revenue Tribunal, the amount payable on appeal against a determination of the Registrar-General or a claim of the Director-General under the Customs Act, the Customs Tariff Act and the Excise Act will be at 5 percent of the amount claimed or Rs 5 million, whichever is lower.

9.8.2 Notice to Officers to Provide Evidence to the Tribunal

Currently, the Registrar-General and the Director-General of the MRA may serve notice to a public officer to attend a hearing of the Revenue Tribunal for the purpose of providing evidence. This power will be extended to henceforth also apply to an employee or former employee of the MRA.

10 REGULATORY FRAMEWORK OF BUSINESSES

- (a) A person will be allowed to display a copy of his business registration card in any format at the principal place of business.
- (b) The requirement to appoint a Debenture Holders' Representative will be waived for a Global Business Company or an Authorised Company issuing debentures exclusively outside Mauritius and where no invitation for such issue is made in Mauritius.
- (c) The period during which a name can be reserved at the Registrar of Companies for a Company or Partnership will be extended from 2 to 6 months.
- (d) It will be mandatory for a Company, Partnership or Foundation to include the date of birth of its beneficial owners or ultimate beneficial owners in its register. Existing entities will have until 30 June 2027 to comply with this new requirement.

- (e) The Registrar will henceforth accept equivalent official documents from foreign authorities evidencing company registration, including extracts from official registries or electronic registration confirmations.
- (f) The turnover threshold below which a Partnership is considered a small partnership will be increased from Rs 50 million to Rs 100 million.
- (g) For the purpose of AML/CFT supervisory inspections, the Registrar will inspect Charitable Foundations which are non-profit organisation as defined in the Financial Intelligence and Anti-Money Laundering Act.
- (h) A Company Service Provider who fails to comply with the registration requirement of the Companies Act will commit an offence and will, on conviction, be liable to a fine not exceeding 200,000 rupees.
- (i) The requirement for maintaining and filing of beneficial ownership information will be extended to *Sociétés*. A transitional period will be provided for existing *Sociétés* to comply with the requirement.

11 PUBLIC FINANCIAL MANAGEMENT

11.1 Performance-Based Budgeting

As from Financial Year (FY) 2026-2027, the Performance-Based Budget Estimates document will include information on the actual performance with regard to the outcome and key performance indicators set out for each Programme and Sub-Programme. This improved presentation will allow for comparison between the initial target and the actual performance as well as the future targets.

11.2 Modernising Public Sector Accounting

The Financial Statements for the Budgetary Central Government for FY 2025-2026 will be prepared fully compliant with International Public Sector Accounting Standards (IPSAS).

The Consolidated Financial Statements for the Public Sector for FY 2021-2022, FY 2022-2023 and FY 2023-2024, have been prepared administratively on the basis of accrual IPSAS. As from FY 2024-2025, the Consolidated Financial Statements will be prepared in accordance with the statutory provisions of the Finance and Audit Act.

11.3 Strengthening the Monitoring and Oversight of State-Owned Enterprises

Government will strengthen the monitoring and oversight of State-Owned Enterprises (SOEs) through the implementation of a Health Check Framework. The Framework will facilitate early identification of risks, improve reporting systems, and support evidence-based decision-making.

11.4 Public Expenditure and Financial Accountability Assessment

A Public Expenditure and Financial Accountability assessment (PEFA) will be carried out by the European Union to provide a comprehensive diagnostic of Mauritius' Public Financial Management system across the full budget cycle, that is from planning and execution to oversight and accountability.

11.5 Public Financial Management Kit

The Public Financial Management (PFM) Kit will be complemented with:

- (a) the issuance of Financial Instructions on the principles of circular economy;
- (b) the incorporation of a Risk Management, Auditing and Oversight Volume to provide for the procedures on the establishment of a risk management framework in Ministries/Departments, and to set out the overall governance structure for auditing and oversight; and
- (c) the issuance of instructions for Ministries/Departments to submit their Annual Audit Plan to the Ministry of Finance to ensure that all major risk areas and significant financial issues are adequately covered.

11.6 Strengthening Annual Reporting by Ministries and Departments

Accounting Officers will be required to include in the Annual Performance Report of their respective Ministries/Departments an Action Plan to address shortcomings and implement recommendations made in the Internal Audit Reports.

11.7 Remuneration and Conditions of Service

To harmonise remuneration and conditions of the service in the public sector, statutory bodies outside the purview of the Pay Research Bureau (PRB) will align the frequency of their reviews of remuneration and conditions of service to 5 years.

11.8 Enhancing Internal Audit Function

The Finance and Audit Act will be amended to change the appellation of “Internal Control” to “Internal Audit” in line with the recommendations of the PRB Report 2026.

11.9 Financial Reporting Timelines

The timeline for the preparation and auditing of the Consolidated Financial Statements for the Public Sector will be reduced in a phased manner over a period of 5 years such that the statements for FY 2029-2030 will be prepared within 8 months and audited within 10 months of the close of the financial year. The Finance and Audit Act, Statutory Bodies (Accounts and Audit) Act and Local Government Act will be amended accordingly.

11.10 Strengthening Public Debt Management and Debt Data Reporting

- (a) Government will introduce two new long-term bonds, namely a 25-year and a 30-year Government of Mauritius Bond, in order to lengthen the maturity profile of the debt portfolio.
- (b) All categories of investors, including members of the public, will be allowed to participate directly in auctions of Government bonds with maturities of 20 years and above to promote broader market participation and enhance competition in the primary market for Government securities.
- (c) The Public Debt Management Act will be amended with a view to reinforcing operational effectiveness, accountability and align public debt management practices with international standards by:
 - (i) requiring public sector entities to submit information related to their borrowings, copies of executed loan agreements and related financing documents to the Ministry of Finance;
 - (ii) strengthening the framework for the monitoring, reporting and recording of public sector debt, contingent liabilities and fiscal risks; and
 - (iii) enhancing the public debt and fiscal risk reporting framework in line with the IMF Special Data Dissemination Standard (SDDS) Plus requirements through mandatory periodic reporting by public sector entities of deposits, accounts payable, pension liabilities, fiscal risks and other financial liabilities.

- (d) The Statistics Act will be amended to recognise public sector debt statistics as “official statistics” and bring them under the governance, quality assurance, oversight and confidentiality safeguards provided under the Statistics Act, with a view to strengthening the credibility, consistency and transparency of public debt reporting.

11.11 Independence of Data Collection

To provide greater operational flexibility to Statistics Mauritius, the Statistics Act will be amended to remove the requirement for seeking prior approval of the Statistics Board for the collection and dissemination of statistical information.

OTHER BUDGET MEASURES

12 IMPROVING EASE OF DOING BUSINESS

12.1 Golden Visa Scheme

A Golden Visa is granted to an applicant who undertakes to invest a minimum of USD 1 million, within the first 12 months of stay in Mauritius, in high value sectors such as FinTech, global treasury, artificial intelligence, biotechnology and renewable energy.

The Golden Visa holder is allowed to stay in Mauritius for a period of up to two years, with the possibility of renewal. He is provided the same incentives granted to the holder of a Premium Visa, including the following benefits under the Income Tax Act:

- (a) be taxed on income derived from foreign employment only where such income is remitted to Mauritius;
- (b) not be deemed to have remitted income to Mauritius where expenditure is incurred locally through the use of a foreign credit or debit card; and
- (c) not be taxed on funds deposited into a bank account in Mauritius, where a declaration is provided that applicable taxes have already been paid abroad.

The following enhancements will be brought to the Scheme:

- (a) upon effecting the minimum investment of USD 1 million, the Golden Visa holder will be eligible to apply for a Permanent Residence Permit in Mauritius; and
- (b) work permits for domestic workers accompanying the Golden Visa holder will be processed within 5 working days.

12.2 Incentives for the SEZ at Côte d'Or

A Scheme will be introduced to encourage Investors to set up their AI and Digital technology businesses in the Special Economic Zone (SEZ) at Côte d'Or.

A project will qualify under the Scheme if it complies with the SEZ's masterplan and sustainability standards such as LEED certification or equivalent. It should dedicate at least 70% of land to approved activities, provide modern digital infrastructure including renewable energy generation. The investor should also commit to the employment and training of Mauritians.

Under the Scheme, a comprehensive package of incentives will be granted to different categories of investors such as Developers, Operators, Founders and Financiers.

Key incentives under the Scheme include:

- (a) 100% foreign-ownership allowed;
- (b) special Data Centre Electricity Tariff;
- (c) reliefs and exemptions on duties and taxes;
- (d) VAT Recovery on buildings and capital goods; and
- (e) fast-track work/occupation permit delivery system for foreign construction contractors and other specialised technical personnel.

The following additional incentives will be provided to Developers in SEZ:

- (a) a concessionary rental rate equivalent to 40% of the market rate for a period of 10 years; and
- (b) long-term leases of 30 years, renewable for 2 more consecutive periods of 30 years each.

13 STRENGTHENING OUR HEALTHCARE SYSTEM

With a view to further strengthening our healthcare system, the following measures will be implemented:

- (a) a Health Efficiency and Effectiveness Committee will be instituted to eliminate waste, raise performance and secure better value for money, thus, strengthening accountability, service delivery and patient outcomes;
- (b) the Clinical Trial Act will be amended to streamline clinical research processes and promote public clinical trials as well as private sector investment in this emerging field; and
- (c) a holistic National Geriatric Programme will be developed and implemented to improve healthcare services to our elderly.

14 RESIDENTIAL CARE HOME AND PRIVATE HEALTH INSTITUTIONS

The Private Health Institutions Act, the Residential Care Homes Act, and the Tourism Authority Act will be amended to enable the relevant authorities to issue a Letter of Intent or No Objection/Approval-in-Principle at the pre-application stage, providing promoters with early assurance before proceeding with full licensing and permitting processes.

15 ENHANCING EFFICIENCY AND ACCELERATING DRAINAGE INFRASTRUCTURE DELIVERY

To accelerate the execution of drainage infrastructure projects, enhance the performance and reliability of drainage systems, and ensure that priority projects are delivered without delay, the following measures will be implemented:

- (a) the National Development Unit, as the Ministry responsible for land drainage, will henceforth be responsible to prioritise the implementation of drainage infrastructure projects recommended by the Land Drainage Authority (LDA) and their assignment for execution to the relevant implementing agencies in order to ensure timely and coordinated delivery;
- (b) prior to the commencement of any roadwork that may impact drainage corridors and reserve alignments, clearance from the LDA will have to be sought and obtained to ensure effective coordination and implementation of drainage infrastructure projects; and
- (c) the Land Drainage Authority Act will be amended to empower the Minister to whom the responsibility of the National Development Unit is assigned to prescribe fees to be charged by the LDA for its services.

16 INTEGRATED PUBLIC TRANSPORT MODERNISATION AND REFORM PROGRAMME

- (a) The legal operating age of buses will be reduced in a phased manner from 21 years to 16 years over the next five years to improve safety and service quality.
- (b) A framework for solar-powered charging stations will be developed for buses to encourage the adoption of electric mobility.
- (c) An integrated cashless ticketing system will be implemented to enable seamless travel across bus and metro networks.
- (d) The legal framework for public transport will be strengthened to prevent illegal operations and ensure better regulation of services.
- (e) The regulation of online taxi booking platforms will be strengthened to ensure safe, transparent, and reliable services.
- (f) The composition and functioning of the Licensing Board and Disciplinary Committee at the National Land Transport Authority (NLTA) will be reviewed to ensure timely determination of license applications and disciplinary cases.

17 FACILITATING TRANSFER OF OWNERSHIP OF VEHICLES

With a view to expanding digital service delivery, simplifying procedures and enhancing user convenience, the process of registering a transfer of ownership of a vehicle between two individuals will be fastened with the operationalisation of the following enhancements:

- (a) before effecting a purchase, a potential buyer will be able to verify online whether there is any encumbrance or lien on the vehicle;
- (b) a seller will no longer be required to remit a “*Certificat de Gage sans Déplacement*” to a buyer;
- (c) for online registration, the seller will be required to obtain a Unique Identification Number (UIN) from the Registrar-General, specifying his intention to sell his vehicle and provide details of the buyer;
- (d) with the UIN included in the Sales Deed, the buyer will be able to complete the registration process online, including payment of duties and fees; and
- (e) a buyer will be able to select the NLTA office at which he wishes to collect his Registration Book. The Registration Book will be provided subject to presentation of a valid insurance policy on the vehicle, in the name of the buyer. Subsequently, the Registration Book will be issued electronically.

18 SAFEGUARDING ARTISTS' RIGHTS

The Mauritius Society of Authors will enhance its framework for better management and distribution of royalties to safeguard artists' interests and protect their rights.

19 IMPROVING THE PUBLIC PROCUREMENT FRAMEWORK

- (a) New Directives will be issued by the Procurement Policy Office to render it necessary for SMEs holding Made in Moris Certificate to provide proof of local production in order to benefit from the 40% margin of preference on public contracts.
- (b) The Procurement Policy Office will review the price adjustment methodology in the Standard Bidding Documents and develop a comprehensive guidance manual to facilitate its implementation.

20 ADDRESSING NOISE NUISANCE

The fine for offences relating to noise nuisance will be increased from Rs 10,000 to Rs 20,000.

21 EXTENDING THE FREE MONTHLY DATA PACKAGE

The free monthly data package being provided to all Mauritian citizens, aged 18 to 25 years, will be extended for another year, that is up to 30 June 2027.

22 MENSTRUAL LEAVE

To foster a more inclusive and supportive workplace, Government will introduce menstrual leave in both the public and private sectors. Women experiencing severe menstrual symptoms, including dysmenorrhea and related conditions such as migraines, will be entitled to one paid day of leave per month.

23 SOCIAL REGISTER OF MAURITIUS

In order to protect those most in-need, the monthly income threshold to be eligible under the Social Register of Mauritius (SRM) will be increased as follows:

	Current Threshold	New Threshold as from	
		01 July 2026	01 July 2027
An Adult	Rs 3,575	Rs 4,000	Rs 4,250
A Child	Rs 2,500	Rs 2,800	Rs 3,000
Household (maximum household income)	Rs 14,650	Rs 16,400	Rs 17,500

24 HARNESSING THE POTENTIAL OF LOW EARTH ORBIT SATELLITE

With a view to harnessing the potential of space for Low Earth Orbit Satellite (LEO), a Low Earth Orbit satellite project will be implemented to unlock high-speed connectivity, climate and ocean monitoring, and digital inclusion that can positively transform the economy and improve its resilience and global standing. The proper framework for such projects to take off will be set up.

25 FREE ACCESS TO COMMUNITY SPORTS FACILITIES

Access to selected regional sports facilities will be provided free of charge to encourage greater participation in sports and physical activity, promote healthier lifestyles, and enhance community well-being.

26 NATIONAL INSTITUTE OF CIVIC EDUCATION

A Pilot Programme of the National Initiative for Civic Education (NICE) will be implemented to instil patriotism and civic values, strengthen social cohesion and resilience, promote responsible digital citizenship and crisis preparedness, and encourage active community engagement among students.

27 PENSION REFORMS

27.1 Introduction of State Age Pension

- (a) As recommended by the Commission of Experts on Pension Reforms, a new pension system, known as the State Age Pension (SAP), will replace the Basic Retirement Pension (BRP) as from 01 January 2027.
- (b) The CSG retirement benefit of Rs 1,000 payable from the age of 65 and the additional Rs 1,500 payable upon reaching 75 years will be subsumed into the SAP.

27.2 Transitional Arrangements

- (a) The pension reform of last year, that is, the gradual increase in the BRP eligibility age from 60 years to 65 years will be discontinued as from 31 December 2026.
- (b) The transitional period introduced last year under the National Pensions Act for persons reaching the age of 60 from 1 September 2026 to 31 August 2029 will continue to apply for the SAP.
- (c) With the coming into force of the SAP, the payment of the transitional Income Support to persons not eligible to BRP will end in December 2026.
- (d) Any eligible person who, on 31 December 2026, is deriving the BRP will continue to derive a monthly pension under the SAP, subject to the means test explained at paragraphs 27.9 to 27.10. The amount of SAP prior to the means test will be according to the table hereunder.

Age Band	Amount -BRP (Rs)	CSG Retirement Benefit (Rs)	SAP (Rs)
60-64	15,555	0	15,555
65-74	15,555	1,000	16,555
75-89	15,555	2,500	18,055
90-99	23,550	2,500	26,050
100 and above	28,735	2,500	31,235

27.3 SAP Eligibility Age

- (a) Under the new system, an eligible person will be given the option to receive the SAP as from any month he or she attains the age of 60 up to the age of 70. This option will be irrevocable.
- (b) Any person who opts to obtain his SAP before the age of 65 will be eligible for an adjusted SAP. The SAP payable at the age of 65 will be discounted by 0.5% per month for every month that the person opts to receive his SAP before the age of 65, i.e. a reduction of 6% per year.
- (c) Likewise, an eligible person may also opt to postpone the receipt of the SAP beyond the age of 65 and consequently benefit from an actuarially augmented SAP. The SAP will be increased by 0.75% per month for each month that the SAP is postponed beyond the age of 65, i.e. a 9% increase per year.
- (d) The SAP amounts at specific ages before the means test are given in the table below.

Age of election	Standard SAP at age 65	Reduction/ Increase in SAP	Adjusted SAP
	Rs		
60	16,555	(4,967)	11,589
61	16,555	(3,973)	12,582
62	16,555	(2,980)	13,575
63	16,555	(1,987)	14,568
64	16,555	(993)	15,562
65	16,555	-	16,555
66	16,555	1,490	18,045
67	16,555	2,980	19,535
68	16,555	4,470	21,025
69	16,555	5,960	22,515
70	16,555	7,450	24,005

- (e) The reduction in SAP if taken before the age of 65 or increase in SAP if taken after the age of 65 **will apply throughout the lifetime of the beneficiary.**

27.4 SAP for persons reaching the age of 60 from 1 September 2026 to 31 August 2029

- (a) During the transition, an eligible person may, upon reaching the age of 60 during the period from 1 September 2026 to 31 December 2026, opt to receive SAP as from 1 January 2027.

- (b) For those persons reaching the age of 60 during the period of 1 January 2027 to 31 August 2029, they may opt to receive the SAP as from the age of 60.
- (c) The SAP will be discounted by 0.5% for each month that a person opts to receive his SAP before his pension age during the transition period, i.e. a reduction of 6% per year.
- (d) An eligible person may also opt to postpone the receipt of the SAP beyond his or her pension age and up to the age of 70. He or she will benefit from a monthly increase of 0.5% in the SAP up to the age of 65 and an additional monthly increase of 0.75% for every month that the SAP is postponed after the age of 65.
- (e) For example, a person who turns 60 on 01 September 2026 will be eligible to the SAP of Rs 15,555 at the age 62 on 01 September 2028. If an option is made to draw the SAP immediately on 01 January 2027, i.e. 20 months earlier, the SAP, before the means test, will be Rs 14,000.
- (f) The table below shows the different amounts of SAP that an eligible person, in the transitional period, will derive when he or she opts to receive the SAP at an earlier age.

Reach 60 in	Pension Age in	Number of months to reach the pension age	Opting SAP at age				
			60	61	62	63	64
			Adjusted SAP amount (Rs)				
Sept-26	Sept-28	20	14,000	14,933			
Oct-26	Oct-28	21	13,922	14,855			
Nov-26	Nov-28	22	13,844	14,777			
Dec-26	Dec-28	23	13,766	14,699			
Jan-27	Jan-29	24	13,688	14,622			
Jan-28	Jan-31	36	12,755	13,688	14,622		
Jan-29	Jan-33	48	11,822	12,755	13,688	14,622	
Aug-29	Aug-33	48	11,822	12,755	13,688	14,622	
Jan-30	Jan-35	60	11,589	12,582	13,575	14,568	15,562

27.5 Payment and Pension Increases

- (a) A bonus SAP will be paid in the month of December, i.e. same as for the BRP.
- (b) The SAP will be increased by Rs 1,500 at the age of 75, by Rs 7,995 at the age of 90 and Rs 5,185 at the age of 100 as was the case for the BRP.

- (c) A person currently below the age of 65 and deriving a BRP of Rs 15,555 will benefit from an increase of Rs 1,000 under the SAP upon reaching the age of 65.
- (d) Moreover, the base SAP will be increased by any rate that Government may grant in the future.
- (e) Any increase in SAP will be subject to a means test.

27.6 Widow's Basic Pension or Basic Invalid Pension

The widow's pension or invalidity pension will continue to be paid until the individual reaches the age of 65 and becomes eligible for the SAP.

27.7 Means Test

- (a) A means test will be performed to adjust the SAP based on the monthly income of a beneficiary.
- (b) There will be a different means test in the case of a couple where both spouses are eligible for and drawing the SAP.
- (c) This test will apply to all beneficiaries, including those currently deriving the BRP and who will become eligible to the SAP.

27.8 Determination of Income

- (a) When a person becomes eligible for the SAP, he or she will be required to disclose the average monthly income, including income derived from abroad, expected to be derived during the next 12-month period.
- (b) Monthly income will include:
 - (i) emoluments net of tax-exempt income;
 - (ii) income from business or profession;
 - (iii) rental income; and
 - (iv) contributory retirement benefits.
- (c) The main exclusions from the income criteria will be:
 - (i) SAP;
 - (ii) other social benefits (including the Invalidity Allowance) provided by the Ministry of Social Integration, Social Security and National Solidarity;

- (iii) lump sum payable on retirement;
- (iv) dividends; and
- (v) interest income.

27.9 Means test for a single person or a couple where only one spouse is deriving the SAP

- (a) The SAP of a beneficiary who is single or whose spouse is not drawing the SAP will be reduced by 50 cents for every rupee of monthly income earned in excess of the income threshold of Rs 14,000.
- (b) The minimum SAP payable will be Rs 1,000 representing a de minimis benefit up to the income ceiling of Rs 50,000 per month.
- (c) For a person currently drawing a BRP of Rs 15,555 (below 65 years), the means test will reduce the SAP as follows:

Beneficiary aged below 65			
Monthly Income	Adjustment in SAP	Adjusted SAP	Income+ Adjusted SAP
Rs			
0	-	15,555	15,555
2,000	-	15,555	17,555
5,000	-	15,555	20,555
10,000	-	15,555	25,555
14,000	-	15,555	29,555
15,000	500	15,055	30,055
20,000	3,000	12,555	32,555
25,000	5,500	10,055	35,055
30,000	8,000	7,555	37,555
35,000	10,500	5,055	40,055
40,000	13,000	2,555	42,555
43,110	14,555	1,000 (de minimis)	44,110
50,000	14,555	1,000 (de minimis)	51,000
Above 50,000	15,555	0	Above 50,000

The full amount of SAP will be drawn if his/her monthly income does not exceed Rs 14,000. No SAP will be paid if the monthly income exceeds Rs 50,000.

- (d) For a person who is currently drawing BRP of Rs 16,555 (above 65 years), the full amount of SAP will be drawn if his/her monthly income does not exceed Rs 14,000. No SAP will be paid if the monthly income exceeds Rs 50,000.

(e) An illustration is provided in the table below:

Beneficiary aged 65 and above			
Monthly Income	Reduction in SAP	Adjusted SAP	Income + Adjusted SAP
Rs			
0	-	16,555	16,555
2,000	-	16,555	18,555
5,000	-	16,555	21,555
10,000	-	16,555	26,555
14,000	-	16,555	30,555
15,000	500	16,055	31,055
20,000	3,000	13,555	33,555
25,000	5,500	11,055	36,055
30,000	8,000	8,555	38,555
35,000	10,500	6,055	41,055
40,000	13,000	3,555	43,555
45,110	15,555	1,000	46,110
46,110	15,055	1,000 (de minimis)	47,110
50,000	15,555	1,000 (de minimis)	51,000
Above 50,000	16,555	0	Above 50,000

27.10 Means test for a couple where both spouses are eligible for and drawing the SAP

- (a) As regards a couple where both spouses are eligible for and drawing the SAP, an additional means test will apply.
- (b) First, the SAP of each spouse will be calculated by applying the means test for a single person.
- (c) The combined means tested SAP is reduced by half of their combined income. The reduction will be capped at 25%.

(d) An illustration is provided in the table below:

Couple where each spouse is aged less than 65 years and drawing same income					
Monthly Income		Means Test - Individual		Additional Means Test - Couple	
Spouse 1	Spouse 2	SAP - Spouse 1	SAP- Spouse 2	SAP Payable Spouse 1	SAP Payable Spouse 2
Rs					
0	0	15,555	15,555	15,555	15,555
100	100	15,555	15,555	15,505	15,505
1,000	1,000	15,555	15,555	15,055	15,055
10,000	10,000	15,555	15,555	11,666	11,666
15,000	15,000	15,055	15,055	11,291	11,291
20,000	20,000	12,555	12,555	9,416	9,416
25,000	25,000	10,055	10,055	7,541	7,541
30,000	30,000	7,555	7,555	5,666	5,666
40,000	40,000	2,555	2,555	1,916	1,916
43,110	43,110	1,000	1,000	1,000 (de minimis)	1,000 (de minimis)
50,000	50,000	1,000	1,000	1,000 (de minimis)	1,000 (de minimis)
Above 50,000	Above 50,000	-	-	-	-

Couple where each spouse is aged more than 65 years and drawing same income					
Monthly Income		Means Test - Individual		Additional Means Test - Couple	
Spouse 1	Spouse 2	SAP - Spouse 1	SAP- Spouse 2	SAP Payable Spouse 1	SAP Payable Spouse 2
Rs					
0	0	16,555	16,555	16,555	16,555
100	100	16,555	16,555	16,505	16,505
1,000	1,000	16,555	16,555	16,055	16,055
10,000	10,000	16,555	16,555	12,416	12,416
15,000	15,000	16,055	16,055	12,041	12,041
20,000	20,000	13,555	13,555	10,166	10,166
25,000	25,000	11,055	11,055	8,291	8,291
30,000	30,000	8,555	8,555	6,416	6,416
40,000	40,000	3,555	3,555	2,666	2,666
45,110	45,110	-	-	1,000 (de minimis)	1,000 (de minimis)
50,000	50,000	-	-	1,000 (de minimis)	1,000 (de minimis)
Above 50,000	Above 50,000	-	-	0	0

(e) If a couple has no income, there is no reduction in their SAP.

- (f) For each spouse, the minimum SAP payable will be Rs 1,000 representing a de minimis benefit up to his or her monthly income ceiling of Rs 50,000.
- (g) The table below gives an example where the income of the spouses is different:

Age	Spouse 1	Spouse 2	Combined
	65	60	
	Rs		
Monthly Income	5,000	4,000	9,000
SAP	16,555	11,589	28,144
Means Tested SAP (A)	16,555	11,589	28,144
Floor (75% of Combined Means Tested SAP)			21,108
Half of the combined income (B)			4,500
Couple Means Test (A) - (B)			23,644
SAP Payable	13,908	9,736	23,644
Reduction in SAP	2,647	1,853	4,500

The couple means test is calculated by adding the individual means test amount of each spouse and then subtracting half of their combined income:

$$(Rs\ 16,555 + Rs\ 11,589) - 1/2(Rs\ 9000) = Rs\ 23,644.$$

Since Rs 23,644 is higher than Rs 21,108, the couple will receive the higher amount, i.e. Rs 23 644. This amount is then divided between the spouses according to their individual SAPs.

27.11 Administration of the SAP

Until the body responsible to administer the SAP is set up, the administration of the SAP will be done jointly by the Ministry of Social Integration, Social Security and National Solidarity and the Mauritius Revenue Authority.

27.12 Residency Eligibility Criteria

- (a) In order to benefit from the SAP, an eligible person should be residing in Mauritius. A temporary absence from Mauritius not exceeding 6 months shall be disregarded, i.e. similar conditions as for the BRP.
- (b) However, a different residency condition will be applied for the SAP. In order to become eligible, a person should have resided in Mauritius for at least 15 years in aggregate since attaining the age of 40, 3 of those 15 years being immediately before the claim being made. This condition will be effective as from 1 January 2027.

27.13 Self-Declaration of Annual Income

- (a) At the time a person opts to benefit from the SAP, he or she will make a self-declaration of the average monthly income that he or she expects to earn in the month the declaration is made and the following 11 months. The SAP will be paid for that 12-month period in accordance with the self-declaration.
- (b) Any increase or decrease to the SAP when the actual annual income derived by the beneficiary is known will lead to a reduction or increase in the SAP payable for the next 12 months.

27.14 Snapshot of the SAP Reform

A summary of the SAP payable to persons reaching the age of 60 as from 1 September 2029 at different income levels is provided below.

Age opts for SAP	SAP Amount	Means test for a single person or where one spouse is drawing the SAP					Couple where both spouses are drawing the SAP	
		Monthly Income					Couple has no income	Couple derives income
		Less than Rs14,000	Rs20,000	Rs25,000	Rs30,000	From Rs 43,110 to Rs 50,000		
60	11,589	No change in SAP amount	8,589	6,089	3,589	1000 (de minimis)	No change in SAP amount	Means test for couple will apply
61	12,582		9,582	7,082	4,582			
62	13,575		10,575	8,075	5,575			
63	14,568		11,568	9,068	6,568			
64	15,562		12,562	10,062	7,562			
65	16,555		13,555	11,055	8,555			
66	18,045		15,045	12,545	10,045			
67	19,535		16,535	14,035	11,535			
68	21,025		18,025	15,525	13,025			
69	22,515		19,515	17,015	14,515			
70	24,005		21,005	18,505	16,005			

27.15 National Pensions Act

The National Pensions Act will be amended to –

- (a) introduce a State Age Pension (SAP), payable from age 60, in replacement of the Basic Retirement Pension, with effect from 1 January 2027;
- (b) allow a beneficiary to defer the payment of his pension up to age 70;

- (c) provide for appropriate adjustments to the amount of SAP where a beneficiary elects to draw or defer the payment of his pension;
- (d) provide for the determination of eligibility and pension entitlement on the basis of prescribed income criteria;
- (e) define the components of income to be taken into account for the purposes of assessing pension entitlement;
- (f) provide for the individual assessment of each spouse's pension entitlement and the apportionment of any household pension payable between spouses;
- (g) provide for the determination of pension entitlement in respect of spouses, including the application of household assessment rules and a minimum household pension entitlement in prescribed circumstances; and
- (h) make such consequential, transitional and savings provisions as may be necessary for the implementation of this reform.

27.16 Strengthening the Long-Term Sustainability of our Pension System

(a) Revamping the National Pensions Fund

- (i) A comprehensive legislative framework will be introduced to revamp the National Pensions Fund (NPF), with a view to enhancing its sustainability, strengthening governance and improving retirement income security. The new pension scheme will operate on a defined-contribution basis as from 1 July 2027.
- (ii) As from that date, the social contributions (CSG) and the Portable Retirement Gratuity Fund will cease and will be replaced by contributions to the new NPF.
- (iii) Employees earning up to Rs 50,000 per month will contribute 1.5% of their basic salary, while employers will contribute 7.5%.
- (iv) For employees earning more than Rs 50,000 and up to eight times the median earnings, currently Rs 225,000, the employee and employer contribution rates will be 3.0% and 10.5% respectively.
- (v) The initial contribution rates will be reviewed periodically by the Pensions Regulator to assess their adequacy with the aim of targeting a pre-retirement salary replacement ratio between 40% and 50%.

- (vi) Contributions will be credited to individual member accounts, from which benefits will be paid. The legislation will provide for the participation of private sector employees, self-employed persons, household employees and other categories of workers.
- (vii) The fund will pay out a monthly pension and an optional lump sum at retirement.
- (viii) For pensions already in payment, the existing arrangements shall continue under the new NPF. Similarly, the individual accounts of active members shall be transferred to the new NPF.
- (ix) Consideration will also be given to include the members of the National Assembly and public sector employees.
- (x) The legislation will also establish the operational, administrative, regulatory and supervisory framework governing the new NPF.
- (xi) As consequential amendments:
 - a. the Worker's Rights Act will be amended to abolish contributions to the Portable Retirement Gratuity Fund with effect from June 2027; and
 - b. the Social Contributions and Social Benefits Act will be amended to discontinue the payment of retirement benefits and the collection of social contributions with effect from June 2027.

(b) Restructuring the Public Sector Pension Framework

Proposed reforms will be looked into by the Pensions Regulator which will be established under the new pension framework.

(c) President Emoluments and Pensions Act

The President Emoluments and Pensions Act will be amended to:

- (i) provide that the pension of a retired President or a Vice-President shall be calculated based on the monthly pensionable emoluments attached to the office of President or Vice-President at the date on which the latter ceases to hold office;

- (ii) provide that the pension of a retired President or Vice-President shall be reduced by the amount of any private pension and any contributory State pension that he or she receives;
- (iii) provide that the spouse pension shall be reduced by the amount of any private pension and any contributory State pension payable to the recipient.

(d) Income Tax Act

The Income Tax Act will be amended to abolish the payment of Income Support to persons not eligible to BRP.

(e) National Assembly (Retiring Allowances) Act

The National Assembly (Retiring Allowances) Act will be amended to:

- (i) provide for the establishment of a Defined Contribution Pension Scheme for members of the National Assembly with effect from November 2024;
- (ii) provide that a member who opts to participate in the scheme shall contribute 6 per cent of his/her pensionable emoluments and Government shall contribute 12 per cent of his/her pensionable emoluments to an individual account established for each member under the forthcoming revised National Pensions Act;
- (iii) provide that, in respect of a member of the National Assembly who completed at least two terms of office before November 2024 and whose preserved pension rights have not yet become payable, the retiring allowance, calculated on the basis of the highest salary drawn during his or her term of office, shall become payable upon attaining the age of 65;
- (iv) provide that the retiring allowance of a Prime Minister shall be calculated based on the monthly pensionable emoluments attached to the office of Prime Minister on the date on which he or she ceases to hold office;
- (v) provide that the amount of retiring allowance payable shall be reduced by any amount of private pension and any contributory State pension received by the beneficiary;
- (vi) provide that a retiring member may elect to draw his/her retiring allowance as from age 55, subject to actuarially neutral adjustments;

- (vii) provide that the aggregate amount of any retiring allowance payable in respect of service in constitutional offices shall not exceed two-thirds of the highest salary attached to any such office held by the retiring member; and
- (viii) provide that, where a member of the National Assembly was entitled, before November 2024, to a retiring pension equal to two-thirds of his pensionable emoluments and such pension ceased upon his election to the National Assembly, he shall, upon ceasing to hold office, be entitled to the resumption of that pension at the rate payable immediately before such cessation, together with any benefits accrued under the Defined Contribution Pension Scheme in respect of his service as a member of the National Assembly after November 2024, where applicable

OTHER LEGISLATIONS

28 ACADEMY OF DESIGN AND INNOVATION ACT

The Academy of Design and Innovation Act will be amended to:

- (a) provide that, in the absence of the Chairperson at a meeting of the Board, the members present will elect a member to act as Chairperson for that meeting; and
- (b) enable any member to request the convening of a meeting of the Board where the Chairperson is absent and no meeting is convened as required under the Act.

29 BANK OF MAURITIUS ACT

The Bank of Mauritius Act will be amended to:

- (a) allow Government to inject funds into the BOM to increase its paid-up capital and strengthen its balance sheet position; and
- (b) upgrade the qualification requirements of the Chairperson of the Banking Services Review Panel from “a barrister of not less than 5 years’ standing” to “a retired Judge or a barrister of not less than 15 years’ standing”.

30 BANKING ACT

The Banking Act will be amended to:

- (a) provide that the duty of confidentiality will not apply where a financial institution is ordered to disclose information under the Financial Crimes Commission Act and the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act;
- (b) enable the Financial Crimes Commission to obtain information from banks for the discharge of its investigative functions and facilitate the production of such information as evidence in court proceedings without requiring bank officers to attend as witnesses;
- (c) clarify that pursuant to an application to a Judge in Chambers to that effect by a competent authority, an Order of Disclosure of customer information may be issued; and
- (d) ensure that customer information may be disclosed not only for enquiries into money laundering offences but also in respect of the wider range of financial crimes under the Financial Crimes Commission Act.
- (e) provide that the disclosure or reporting requirement under the Financial Crimes Commission Act or the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act will prevail over the duty of confidentiality.

31 CAPTIVE INSURANCE ACT

The Captive Insurance Act will be amended to allow the FSC, upon application by a captive insurer, to extend time limits for the submission of returns and other regulatory filing requirements, where there is a valid reason.

32 CIVIL SERVICE FAMILY PROTECTION SCHEME ACT

The composition of the Civil Service Family Protection Scheme Board will be reviewed to ensure better representation of all relevant stakeholders.

33 COMPETITION ACT

The Competition Act will be amended to empower the Competition Commission to issue binding directions to enterprises following market inquiries revealing unfair or anti-competitive practices.

34 CO-OPERATIVES ACT

The Co-operatives Act will be amended to promote good governance, business facilitation, transparency and accountability by:

- (a) defining classes of cooperative societies based on established criteria and allow for internal control requirements for specific classes of cooperative societies;
- (b) providing for a turnover-based categorisation into micro, small, medium or large cooperative societies, except for cooperative societies classified under the financial services category;
- (c) specifying the following, based on categorisation of societies:
 - (i) the need to conduct annual financial audits;
 - (ii) the applicable annual fee; and
 - (iii) exemptions applicable to Co-operative Societies from specific provisions of the Co-operatives Act;

- (d) providing for the following, to allow for the proper exercise of oversight and law enforcement–
 - (i) disclosure of information, including declaration of annual turnover by societies;
 - (ii) offences relating to misclassification or false declaration of turnover;
 - (iii) power of the Registrar of Co-operative Societies to review and reclassify cooperative societies, where necessary, and apply administrative penalties for defaults; and
 - (iv) situations allowing for voluntary dissolution of societies, namely where a co-operative society is dormant or has no liabilities;
- (e) expand the definition of “credit union” to include societies providing financial services to their members, so as to bring them within the scope of AML/CFT compliance obligations; and
- (f) clarify that only credit unions that are aggrieved by a decision of the Registrar of Co-operative Societies in respect of AML/CFT non-compliance that can make an application to the Review Panel.

35 COURTS ACT

The Courts Act will be amended to bring clarification that a report of an authorised officer of the Forensic Science Laboratory will be admitted as evidence without requiring that officer to attend Court unless his attendance is considered necessary by the Court.

36 EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY ACT

The Early Childhood Care and Education Authority Act will be amended to clarify that a pre-primary school is not limited to a school or unit located within the premises of a primary school.

37 ECONOMIC DEVELOPMENT BOARD ACT

The Economic Development Board Act will be amended to:

- (a) discontinue the Integrated Modern Agricultural Morcellement Scheme as it is not effective and no application has been received since its introduction. Consequential amendments will be made to the Income Tax Act, the Sugar Industry Efficiency Act and the Land Duties and Taxes Act; and

- (b) review and streamline the criteria for the issuance of Occupation Permits, as follows:
- (i) under the Investor Category:
 - a. the applicable minimum initial investment threshold will, henceforth, be USD 100,000; and
 - b. the applicable minimum annual turnover will be revised at:
 - Rs 5 million as from year 3 of registration; and
 - Rs 8 million as from year 5 of registration to qualify for renewal;
 - c. for Innovative Start-ups, performance indicators will be introduced;
 - (ii) under the Professional Category-
 - a. the two sub-categories, namely, ProPass (Professional Pass) and Expert Pass will be merged into one category given that the benefits under both sub-categories are the same;
 - b. the minimum monthly basic salary will be set at Rs 50,000 across all sectors; and
 - c. a transitional provision will be made for existing Occupation Permit holders under this category;
 - (iii) under the Self-employed category, the applicable minimum business income will be reviewed at:
 - a. Rs 2 million as from year 3 of registration; and
 - b. Rs 3 million as from year 5 of registration to qualify for renewal;
 - (iv) a new Technical Category will be introduced, under a Government-to-Government framework, where an Occupation Permit will be granted for an initial period of 3 years, renewable thereafter; and
 - (v) the Family Occupation Permit category will be abolished.

Consequential amendments will be made to the Immigration Act.

38 ENERGY EFFICIENCY ACT

The Energy Efficiency Act will be amended to empower the Energy Efficiency Management Office to promote, facilitate, and regulate Energy Performance Contracting arrangements, thereby, providing the necessary legal and institutional framework to support the achievement of the national energy efficiency and renewable energy targets.

39 ENVIRONMENT ACT

The Environment Act will be amended to:

- (a) clarify the scope and coverage of the Environment Protection Fee relating to an enterprise engaged in stone crushing or the processing of aggregates, rock sand or basalt sand;
- (b) increase the fines for offences relating to illegal dumping of waste or other materials, littering in public places and natural sites, non-compliance with an eyesore abatement notice, and the unauthorised display of posters or defacement of designated sites; and
- (c) empower an officer of the Sanitary Authority to serve fixed penalty notices for any illegal, improper disposal and storage of rubbish, refuse, sewage, or other waste that creates breeding grounds for rodents, mosquitoes, or other pests that pose a risk to public health.

40 FINANCIAL INTELLIGENCE AND ANTI-MONEY LAUNDERING ACT

The Financial Intelligence and Anti-Money Laundering Act (FIAMLA) will be amended to:

- (a) clarify the power of the FSC to impose administrative sanctions on financial institutions under its purview for non-compliance with AML/CFT requirements;
- (b) expand the definition of “credit union” to include any societies under the Co-operatives Act which provide financial services to their members; and
- (c) exclude third-party administrators from AML/CFT obligations, as they provide only administrative services to licensed insurers and have lower exposure to AML/CFT risks.

In addition, regulatory authorities will make increasing use of Supervisory Technology solutions to strengthen AML/CFT/CPF oversight. The Financial Intelligence Unit will also deploy advanced AI systems to improve financial intelligence analysis and support faster detection of suspicious transactions and activities.

41 FINANCIAL REPORTING ACT

The Financial Reporting Act will be amended to:

- (a) provide the framework for relevant entities to adopt internationally accepted sustainability reporting standards;
- (b) allow sustainability reporting to be made either voluntarily or mandatorily, depending on the type, size and importance of the entity;
- (c) allow the Minister, to whom the responsibility for the subject of corporate affairs is assigned, on the recommendation of the Financial Reporting Council (FRC), to make regulations on sustainability reporting; and
- (d) provide for the FRC to take enforcement actions for non-compliance with sustainability reporting standards.

42 FINANCIAL SERVICES ACT

The Financial Services Act will be amended to:

- (a) include the conduct of on-site inspections as part of the assistance that can be extended to a foreign supervisory institution;
- (b) enable an employee designated by the FSC Board, in the absence of an appointed Chief Executive, to issue directions to Global Business Licensees, requiring them to comply with the Act;
- (c) require Global Business Licensees to comply with FSC guidelines on bank signatory arrangements;
- (d) provide that the offence relating to submission of false or misleading information also applies to past licensees of the FSC;
- (e) empower the FSC to take action against advertisements or promotional activities that could mislead investors or undermine confidence and fairness in the financial market;
- (f) allow the FSC Board to delegate its power to approve capital expenditure up to Rs 3 million, instead of Rs 1 million, to allow greater operational flexibility;
- (g) introduce a new Private Wealth Management Licence, with additional permitted activities to be specified in FSC Rules, to support the development of Mauritius as a wealth management and family office hub;

- (h) require all applications, including for the appointment of officers, to be submitted through the FSC One Platform or as otherwise determined by the FSC;
- (i) provide for the financial statements of the FSC to be audited by the Director of Audit and set out the statutory timeline for the preparation and submission of these statements for audit;
- (j) introduce a conservatorship framework which, amongst others, empower the FSC to appoint a conservator in respect of its licensees facing financial or operational difficulties, with a view to protecting clients, creditors and assets;
- (k) extend immunity and protection against personal liability to administrators and conservators appointed by the FSC, to the extent that they act in good faith in carrying out their statutory functions; and
- (l) establish the National Fintech Governance Committee to coordinate and oversee the implementation of fintech strategies in Mauritius.

In addition, the FSC will complement these legislative amendments by introducing a shared fintech licensing and passporting framework, a modular private wealth management licence, and a pension income drawdown framework.

43 FREEPORT ACT

The Freeport Act will be amended to remove the prescribed period during which a private freeport developer is authorised to provide warehousing facilities to any organisation for storage of goods in the freeport zone.

44 GAMBLING REGULATORY AUTHORITY ACT

The Gambling Regulatory Authority Act will be amended to:

- (a) review the definition of “betting software”, “interactive gambling”, “player card”, and “Rules of Racing” to clarify their meanings;
- (b) introduce a definition for the term “digital games”;
- (c) delete the definitions of “hotel casino”, “hotel casino games”, “hotel casino gaming machine” and “hotel casino operator” as these will no longer be authorised activities. The provisions relating to their licensing and their operations will be repealed;

- (d) provide for the creation of new divisions under the Gambling Regulatory Authority, namely the Responsible Gambling and Communications Division and the Finance and Procurement Division, and restructuring of some of its existing divisions;
- (e) allow the Gambling Regulatory Board to delegate certain powers and functions to the Chief Executive and the Head of the Legal and Governance Division for the effective operation of the Gambling Regulatory Authority;
- (f) empower the Gambling Regulatory Board to recruit a firm to act as Secretary to the Board;
- (g) provide for the licensing of digital games by existing casino operators or gaming house operators or limited payout machine operators. The operators should submit a certified copy of their rules of digital games to the Gambling Regulatory Board for approval;
- (h) make it mandatory for digital games and platforms to be certified by an accredited, independent and approved gaming laboratory;
- (i) empower the Gambling Regulatory Board to promote the training of local apprentice jockeys;
- (j) make it mandatory that completely or semi-knocked down gaming machines, limited payout machines and amusement machines can only be imported by a gaming machine operator or a limited payout machine operator or an amusement machine operator, as the case may be;
- (k) specify that an amusement machine operator should operate only at the principal place of business;
- (l) increase the tax payable by operators of amusement machines from Rs 500 to Rs 1,000 per machine;
- (m) make it mandatory for all foreign employees and technicians contracted by a licensed amusement machine operator to be registered with the Gambling Regulatory Authority;
- (n) require that a croupier and a dealer employed by a gambling operator to be registered with the Gambling Regulatory Authority. A non-refundable processing fee of Rs 1,000 will be payable on application for registration;
- (o) provide for a person who supplies a betting platform to a licensed bookmaker to be licenced by the Gambling Regulatory Authority. A non-refundable processing fee of Rs 500 will be payable on application for licencing;

- (p) clarify that only a broadcasting licensee can cover a live horse race during a race meeting, free of charge or against the broadcasting fee;
- (q) make it mandatory for a horse racing organiser to submit quarterly reports of its activities to the Gambling Regulatory Authority;
- (r) set up a new Horse Racing Fund for the payment of:
 - (i) laboratory services for the testing of blood, urine and other samples;
 - (ii) expenditure related to the recording of horse race images locally; and
 - (iii) insurance cover for local apprentice jockey.

The Horse Racing Fund will be funded by:

- (i) a fee charged to the Horse Racing Organiser for the right to disseminate race images abroad; and
 - (ii) contributions made by licensees.
- (s) provide for a totalisator agent to comply with the same obligations as the totalisator operator in relation to the display of licence, as well as rules and conduct of betting operations;
 - (t) require a totalisator operator to ensure that its agents comply with the approved totalisator rules;
 - (u) clarify that a totalisator agent can conduct only those betting activities mentioned in the rules of totalisator duly approved by the Gambling Regulatory Board;
 - (v) require the totalisator operator and its agents to obtain the approval of the Gambling Regulatory Board on the totalisator scheme and system prior to conducting betting operations;
 - (w) empower the Gambling Regulatory Board to approve the conduct of fixed odds betting and pool betting through remote communication on approved events outside Mauritius against payment of a licence fee;
 - (x) clarify that only a company can apply for a bookmaker licence to operate outside the racecourse;
 - (y) allow a bookmaker to operate, within his approved premises, up to 5 terminals, instead of 3, with at least one to be used exclusively for making payouts;

- (z) increase the financial penalty on a licensee from a maximum of Rs 200,000 to Rs 400,000 in cases of non-compliance with rules of gambling and guidelines issued by the Gambling Regulatory Authority;
- (aa) specify that prior written authorisation of the Gambling Regulatory Authority is required before breaking or opening any sealed equipment or exhibit;
- (bb) increase the licence fee for bookmakers conducting fixed odds betting on local races through remote communication at their facilities/outlets from Rs 50,000 to Rs 75,000;
- (cc) introduce a non-refundable processing fee of:
 - (i) Rs 1,000 for an application for a new gambling licence; and
 - (ii) Rs 5,000 for an application to relocate any approved premise of bookmaker or totalisator agent;
- (dd) provide that the licence fee will be charged on a full calendar year basis, that is, 01 January to 31 December instead of 12-month basis;
- (ee) introduce a time-limit for the Gambling Regulatory Authority to process new applications and renewal of licence. A timeline for the payment of the respective licence fee will also be imposed on the operators;
- (ff) authorise a bookmaker to offer fixed-odds betting on foreign horse racing outside the horse racing season in Mauritius against payment of a licence fee;
- (gg) provide for the server and the terminals of betting operators to be connected to the server of the Gambling Regulatory Authority;
- (hh) make it mandatory for the server of a casino and a Gaming House licensee to be connected to the Central Electronic Monitoring System of the Mauritius Revenue Authority;
- (ii) require a licensee to take all necessary steps to ensure that the equipment linked to the Central Electronic Monitoring System remains continuously connected at all times;
- (jj) provide that a licensee who fails to keep books and records will henceforth be liable, upon conviction, to a fine not exceeding Rs 100,000 and to imprisonment for a term not exceeding 2 years;

- (kk) review the tax base on which betting tax on horse racing is imposed. Henceforth, betting tax will be imposed on the total amount staked less winnings payable instead of gross stakes of punters;
- (ll) require the relevant licensee to conduct a fit and proper assessment of Grooms, Bookmaker Clerks and Gaming Technicians prior to submitting an application for their registration with the Gambling Regulatory Authority;
- (mm) provide for:
 - (i) consultants and service contract workers to be bound by the confidentiality provisions of the Gambling Regulatory Authority Act; and
 - (ii) an increase in the maximum fine from Rs 5,000 to Rs 100,000 for contravening the confidentiality provisions;
- (nn) increase the licence fee payable by the operator of a limited payout machine from Rs 30,000 to Rs 100,000;
- (oo) introduce a licence fee of Rs 50,000 for each limited payout machine outlet; and
- (pp) limit the number of outlets and machines that a limited payout machine licensee can operate.

45 HIGHER EDUCATION ACT

The Higher Education Act will be amended to:

- (a) provide for equivalence based on the National Qualifications Framework level by field, in line with the UNESCO International Standard Classification of Education;
- (b) include foundation courses as higher education and provide for the approval of such programmes by the Higher Education Commission (HEC), with a view to bringing them under an appropriate regulatory and oversight framework;
- (c) require any entity which intends to develop, offer and award a micro-credential course to apply to the HEC to become a provider;
- (d) provide that HEC will no longer be required to issue and enforce a Code of Conduct for students, with a view to providing greater administrative flexibility to higher education institutions in managing student affairs;
- (e) repeal provisions relating to the establishment of higher education institutions to avoid duplication in the Act;

- (f) strengthen the rules relating to the enrolment of students, with a view to safeguarding the interests of students; and
- (g) empower the HEC to disburse funds to Polytechnics Mauritius Ltd and such other public entity as may be prescribed offering higher education programmes and to monitor the use of such funds, in line with the disbursement mechanism applicable to government-owned universities.

46 IMMIGRATION ACT

The Immigration Act will be amended to:

- (a) allow a non-citizen who has married a Mauritian citizen outside Mauritius to submit an official document from a competent authority attesting that on the date of his marriage, he was not married to any other person, whilst applying for the temporary residence permit;
- (b) extend the application fee of USD 50 for residence permit to spouses of Mauritian citizens and their dependents;
- (c) introduce a digital system to allow all non-citizens to apply for Electronic Travel Authorisation, against payment of a prescribed fee, prior to travelling to Mauritius;
- (d) provide for residence permit to be issued in either digital, card or paper-based format; and
- (e) remove the absolute discretion of the Minister, to whom the responsibility for the subject of home affairs, is assigned to:
 - (i) deprive a non-citizen of his status of resident in public interest; and
 - (ii) cancel the visa of a non-citizen in public interest.

47 INDUSTRIAL PROPERTY ACT

The Industrial Property Act will be amended to –

- (a) empower the Minister, to whom the responsibility for the subject of industrial property is assigned, to make appropriate regulations for the domestication of the Harare Protocol on Patents, Utility Models and Industrial Designs; and
- (b) provide for a representative of the Trade Policy Unit of the Ministry of Foreign Affairs, Regional Integration and International Trade to be a member of the Intellectual Property Council.

48 INTERNATIONAL FINANCIAL ORGANISATIONS ACT

The International Financial Organisations Act will be amended to –

- (a) modernise the legislative framework governing Mauritius’ participation in the International Monetary Fund, the World Bank Group and the International Finance Corporation;
- (b) align the Act with the latest Articles of Agreement of these institutions;
- (c) update outdated provisions and terminologies and improve legal certainty regarding the implementation of treaty amendments; and
- (d) strengthen the legal and administrative framework applicable to the operations, privileges and immunities of such organisations in Mauritius.

49 IRRIGATION AUTHORITY ACT

The Irrigation Authority Act will be amended to allow an authorized officer of the Authority to enter any land where a Land Conversion Permit has been granted within a proclaimed Irrigation Area to verify compliance with any conditions imposed under the land use regulations or specific agreements.

50 JEWELLERY ACT

The Jewellery Act will be amended to provide the Assay Office with the necessary powers to supervise dealers in jewellery, precious metals and stones for AML/CFT/CPF purposes, inter-alia, to:

- (a) enable prosecution and enforcement actions to be made by the Assay Office rather than in the name of the Director of Assay;
- (b) allow for the refusal to renew, the suspension or cancellation of a dealer’s registration where the dealer fails to comply with AML/CFT/CPF requirements;
- (c) increase the period for keeping records and receipts from 5 years to 7 years, in line with FIAMLA requirements; and
- (d) provide for an aggrieved dealer to have recourse to the Review Panel under the FIAMLA.

51 LAW OFFICERS ACT

The Law Officers Act will be amended to:

- (a) update certain provisions of the Act following the creation of the post of Director, Attorney Services; and
- (b) clarify, for the avoidance of doubt, the circumstances where a law officer and State Attorney may practise as barrister and attorney on behalf of a private party or a statutory body or any other entity in which the State has a direct or indirect interest.

52 MAURITIUS AGRICULTURAL MARKETING ACT

The Mauritius Agricultural Marketing Act will be amended to increase applicable penalties under the Act.

53 MAURITIUS CITIZENSHIP ACT

The Mauritius Citizenship Act will be amended to remove the absolute discretion of the Minister, to whom the responsibility for the subject of home affairs is assigned, to deprive the person of his Mauritian citizenship without giving any reason.

54 MAURITIUS INSTITUTE OF TRAINING AND DEVELOPMENT ACT

The Mauritius Institute of Training and Development Act will be amended to include a representative of the Ministry responsible for Tourism on the Board of the Mauritius Institute of Training and Development. This will ensure a proper representation of the tourism sector in decision-making concerning training for the sector.

55 MAURITIUS QUALIFICATIONS AUTHORITY ACT

The Mauritius Qualifications Authority Act will be amended to –

- (a) provide for the registration, refusal of registration and deregistration of trainers in the Technical and Vocational Education and Training sector, with a view to:
 - (i) ensuring that trainers are fit and proper for providing training;
 - (ii) protecting learners' interests; and
 - (iii) strengthening quality assurance and professionalism in the sector; and

- (b) empower the Mauritius Qualifications Authority to establish, review, implement and maintain a National Qualifications Framework and enable the Minister, to whom the responsibility for the subject of education is assigned, to make regulations for its implementation.

56 MORCELLEMENT ACT

The Morcellement Act will be amended to remove the requirements relating to ‘*Association Foncière*’ and ‘*Green Forest*’ to enhance public health and safety. The requirement for the provision of 2% green space for morcellements of more than 20 lots will be maintained. The amendment will apply retrospectively to consider projects currently being assessed by the Morcellement Board.

57 NATIONAL ENVIRONMENT CLEANING AUTHORITY ACT

The National Environment Cleaning Authority Act will be repealed and the National Environment Cleaning Authority will be wound up in order to avoid duplication of functions with Mauri-Facilities Management Co. Ltd.

The Authority’s funds will be transferred to the Consolidated Fund. Its assets will be allocated to the Solid Waste Management Division of the Ministry of Environment, Solid Waste Management and Climate Change, and to the Ministry of Local Government, as appropriate. Drivers of the Authority will be redeployed to Mauri-Facilities Management Co. Ltd.

58 NATIONAL PENSIONS ACT

The National Pensions Act will be amended to –

- (a) align the age eligibility criteria for Child Allowance and Basic Orphan’s Pension, with a view to ensuring more effective and efficient administration of these social benefits;
- (b) increase the maximum eligible age from 20 years to 21 years for children pursuing full-time secondary education, in view of disruptions to schooling caused by the COVID-19 pandemic; and
- (c) extend the Child Allowance to children pursuing studies at the Mauritius Institute of Training and Development and Polytechnics Mauritius Ltd.

59 PENSIONS ACT

The Pensions Act will be amended to:

- (a) give effect to the recommendations made in the 2026 PRB report as follows:
 - (i) the approval of the President is required for an officer to be entitled for a pension, gratuity or other allowance, irrespective of age, in case –
 - a. of retirement on the ground of overmanning or marriage;
 - b. a member of the Disciplined Forces or an officer of the Correctional Youth Centre or the Rehabilitation Youth Centre retires, after 25 years of pensionable service (for officers appointed before 01 July 2008) or 28¾ of years' pensionable service, as appropriate;
 - (ii) where an officer, appointed on or after 1 July 2008 but before 1 January 2013, proceeds on early retirement on specified grounds, pension reduction will not apply if that officer is within five years of his compulsory retirement age; and
- (b) provide for the recovery of any amount owed by an officer to Government before any payment is made upon his leaving the public service.

60 PORTS ACT

The Ports Act will be amended to provide for the Director of Shipping to assess a vessel's eligibility for port entry, and submit his recommendations to the Port Master prior to the latter granting an inwards clearance to a vessel.

61 PRIVATE PENSION SCHEMES ACT

The Private Pension Schemes Act will be amended to provide for abandoned entitlements under private pension schemes to be transferred to the Curator of Vacant Estates, instead of being retained in a fund established by the FSC.

62 PUBLIC GATHERINGS ACT

The Public Gatherings Act will be amended to impose stricter penalties for non-compliance with conditions imposed by the law enforcement authorities and to deter unlawful gatherings by increasing the maximum fine imposable from Rs 25,000 to Rs 100,000 and the maximum term of imprisonment from 4 years to 5 years.

63 ROAD TRAFFIC ACT

The Road Traffic Act will be amended to:

- (a) establish the Traffic Management and Road Safety Unit (TMRSU) as the national lead agency responsible for effective traffic management and road safety in Mauritius;
- (b) empower the Director of the TMRSU to be responsible for the following, inter-alia:
 - (i) developing policies, standards and guidelines on traffic management and road safety, while also promoting awareness, education and capacity building in the land transport sector;
 - (ii) carrying out technical assessments, including traffic modelling, safety audits and impact analyses, 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;
 - (iii) regulating and monitoring compliance by concerned agencies with set standards relating to traffic management and road safety; and
 - (iv) maintaining a land transport database in relation to traffic management and road safety at national level to support evidence-based decision-taking;
- (c) require the Road Development Authority and the Local Authorities to obtain a Traffic Impact Clearance from the TMRSU prior to the implementation of a road development project;
- (d) provide that directives, guidelines and clearances issued by the TMRSU, in matters relating to traffic management and road safety, are binding on the Road Development Authority and the Local Authorities;
- (e) allow the use of safe city camera for detecting road traffic offences, including speeding and use of mobile phones while driving;
- (f) provide for the impoundment of vehicles in cases where the driver is found to be under the influence of alcohol and drug;
- (g) clarify that there will be no need to prescribe specific laboratory instruments used by qualified experts of the Forensic Science Laboratory to carry out analysis; and
- (h) make road rage an offence in order to deter the use of threat, abusive or insulting language and behaviour in public.

64 SECURITIES ACT

The Securities Act will be amended to recognise MINDEX Limited as an official exchange and MINDEX Clearing Limited as an official clearing and settlement facility, as both entities have already been granted the relevant licences by the FSC.

65 SMALL FARMERS WELFARE FUND ACT

The Small Farmers Welfare Fund Act will be amended to:

- (a) define the terms “agro-entrepreneur” and “agro-tourism enterprise”; and
- (b) increase the maximum number of cattle, goats or sheep held by small breeders for entitlement to benefit from support from the Small Farmers Welfare Fund (from 40 to 50 for cattle and from 100 to 200 for goats and sheep).

66 SOCIAL CONTRIBUTION AND SOCIAL BENEFITS ACT

The Social Contribution and Social Benefits Act will be amended to provide for the payment of Retirement Benefit and Disability Allowance due but unpaid at the time of the beneficiary’s death to the spouse or legal heirs of the deceased.

67 STATE LANDS ACT

The State Lands Act will be amended to remove the deferment facilities introduced for industrial site lessees following the Covid-19 pandemic to strengthen Government revenue mobilisation in light of the prevailing economic challenges.

68 STATUTORY BODIES (ACCOUNTS AND AUDIT) ACT

The Statutory Bodies (Accounts and Audit) Act will be amended to include the National Parks and Conservation Fund as a body regulated by the Act. Consequential amendments will be made to require the Fund to prepare financial statements in accordance with the International Public Sector Accounting Standards and have them audited by the National Audit Office.

69 STATUTORY BODIES PENSION FUNDS ACT

The Statutory Bodies Pension Funds Act will be amended to:

- (a) clarify that provisions relating to benefits of participants leaving the service will also apply to officers of a statutory body;

- (b) provide for the recovery of any amount owed by an officer to the statutory body before any payment is made upon his leaving the service; and
- (c) include the Real Estate Agent Authority under the Statutory Bodies Pension Funds Act for it to create a pension fund for its employees.

70 TOURISM AUTHORITY ACT

The Tourism Authority Act will be amended to:

- (a) harmonise the alcohol concentration limit set to operate a pleasure craft with that prescribed under the Road Traffic Act;
- (b) allow a police officer, holding a National Coast Guard Coxswain Certificate, issued by the National Coast Guard Training School, to operate and bring to shore a pleasure craft where he has reasonable ground to suspect that a person operating, attempting to operate, or in charge of a pleasure craft in a navigational area is under the influence of alcohol or drugs;
- (c) introduce outdoor accommodation as well as a new category of certificate to cover providers of temporary tourist accommodation to regulate such activities and enhance tourist safety;
- (d) include motorised water sports as a regulated tourism activity, so as to enable the Tourism Authority to exercise better control and oversight over such activities; and
- (e) cater for both existing and emerging non-motorised water sports activities.

71 UNITED NATIONS (FINANCIAL PROHIBITIONS, ARMS EMBARGO AND TRAVEL BAN) SANCTIONS ACT

The United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act will be amended to:

- (a) change the frequency of meetings of the National Sanctions Committee to ensure timely coordination and effective implementation of sanctions-related matters; and
- (b) ensure consistency and cohesion in provisions with regard to Rights of Bona Fide Third Parties regarding freezing order and prohibition.

72 VARIABLE CAPITAL COMPANIES ACT

The Variable Capital Companies Act will be amended to allow for a Protected Cell Company to be converted into a Variable Capital Company, thereby ensuring legal continuity.

73 VETERINARY COUNCIL ACT

The Veterinary Council Act will be amended to:

- (a) review the number of members of the Veterinary Council to constitute the quorum;
- (b) regulate the recruitment of foreign veterinaries.

74 VIRTUAL ASSET AND INITIAL TOKEN OFFERING SERVICES ACT

The Virtual Asset and Initial Token Offering Services Act will be amended to:

- (a) clarify that a senior executive of a virtual asset service provider must satisfy both the requirements of being a resident in Mauritius and holding a senior management position; and
- (b) prohibit unlicensed persons from soliciting investors in Mauritius for virtual asset transactions or initial token offerings, with a view to protecting investors from unregulated or abusive practices.

75 WAQF ACT

The Waqf Act will be amended to introduce a comprehensive AML/CFT oversight framework for waqfs, including:

- (a) defining “competent authorities” in line with the Financial Crimes Commission Act, to facilitate information-sharing with relevant authorities;
- (b) restricting the use of the words “waqf”, “wakf” or similar appellations to waqfs registered with the Board of Waqf Commissioners, to prevent confusion and misrepresentation;
- (c) empower the Board of Waqf Commissioners to exercise AML/CFT oversight over waqfs, including the power to require production of information and documents;
- (d) require persons involved in the management of waqfs to maintain proper records and submit accounts, where required;

- (e) provide for a register of waqf beneficial ownership information accessible to competent authorities and law enforcement agencies;
- (f) enable the Board to remove any person involved in the management of a waqf who is found to be not fit and proper; and
- (g) provide for administrative sanctions and an appropriate review mechanism.

76 WASTE MANAGEMENT AND RESOURCE RECOVERY ACT

The Waste Management and Resource Recovery Act will be amended to:

- (a) review the definition of “*waste carrier*” to mean a vehicle licensed to transport waste, instead of a person registered and licensed for that purpose;
- (b) clarify that a person operating a waste carrier will have to apply for a licence from the Minister to whom the responsibility for the subject of solid waste and hazardous waste is assigned; and
- (c) empower the Minister, to whom the responsibility of the subject of solid waste and hazardous waste is assigned, to make regulations for the registration of importers of solid waste.

77 MISCELLANEOUS

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