

Mauritius: COVID-19 (Miscellaneous Provisions) Act and the Quarantine Act

Faced with the global Coronavirus (COVID-19) pandemic and its effects, the Government of Mauritius announced a total lockdown on the 20 March 2020. The National Assembly has subsequently voted two pieces of legislation, namely the COVID-19 (Miscellaneous Provisions) Act, (the “**Act**”) which is intended to amend a number of existing laws so as to cater for the changes and impacts brought by the pandemic on the country and the Quarantine Act, which serves as a legislative framework of appropriate measures and prevention of the spread of the pandemic. Both Acts were proclaimed on 16 May 2020.

The below aims to summarise the main amendments brought by these two Acts.

I. COVID-19 (Miscellaneous Provisions) Act

Act	Amendments	What it says	Applicability
Bank of Mauritius Act	Addition of new Section 6(1)(oa)	The Bank of Mauritius is being given the power to grant such amount to Government as the Board may approve to stabilise the economy of Mauritius, on account of the Pandemic having a negative impact on the Mauritian economy.	Temporary
	Amendment of Section 6(1)(y)	With the approval of the Minister of Finance, the BOM may now provide capital to, or invest in, in addition to subscribing, holding and selling shares of, any corporation/company set up for the purpose of facilitating economic development.	Permanent

	Amendment of Section 6(16)	"Covid-19 virus" has been defined as "the novel coronavirus (2019-nCoV)	Temporary
	Addition of new Section 46(5)	The Bank of Mauritius may invest such amount of the official foreign reserves as the Board may determine in any corporation or company set up for the purpose of facilitating economic development.	Permanent
	Addition of new Section 47(6)	The Board of the Bank of Mauritius may, on account of the Pandemic having a negative impact on the Mauritian economy, approve such grant from the Special Reserve Fund to assist Government in its fiscal measures to stabilise the economy of Mauritius	Temporary
Central Electricity Board Act	Addition of new Section 20A(5) - providing that no penalty shall be imposed to a customer in case of late payment of MBC licence fees and electricity bills occurred during the COVID-19 period, and this subject to conditions.	<ul style="list-style-type: none"> (i) No surcharge shall be imposed to a licensee in respect of unpaid MBC licence fees. (ii) The electricity supply of a customer shall not be disconnected as a result of unpaid CEB electricity bills, if such fees/bills have not been paid within the period of 20 days from the issue of said bills, when the period of 20 days falls wholly or partly during the COVID-19 period or such further period as may be prescribed after the COVID-19 period lapses, provided that such licence fees along with the electricity bills are paid not later than such period as may be prescribed. 	Temporary
Central Water Authority Act	Addition of new Section 21A(5) - providing that no penalty shall be	(i) No surcharge shall be imposed in respect of unpaid WMA bills and / or	Temporary

	imposed to an owner/occupier in case of late payment of WMA and CWA fees occurred during the COVID-19 period, and this subject to conditions.	(ii) The water supply shall not be disconnected as a result of unpaid CWA bills, if such fees have not been paid within the period of 21 days from the issue of said bills, when the period of 21 days fell wholly or partly during the COVID-19 period or such other period as may be prescribed after the COVID-19 period lapses, provided that such WMA and CWA bills are paid not later than such period as may be prescribed.	
Chemical Fertilizers Control Act	(I) Amendment of Section 8 - dealing with the offence of stockpiling chemical fertilizers for the purpose of profiteering.	(I) Section 8, which deals with the power of the Permanent Secretary (the “ PS ”) to seize chemical fertilizers has been amended to provide for the power of the PS or his representative to enter into any premises where a licensee stores chemical fertilizers in order to take stock of same. Where the PS or his representative reasonably believe that the licensee is withholding a stock of chemical fertilizers for the purpose of profiteering, the stock of chemical fertilizers may be seized by the PS or his representative, and the licensee shall commit an offence under the Act.	Permanent
	(II) Amendment of Section 9(2) -increasing the fine for an offence committed under the Act	(II) The maximum amount for a fine following conviction of an offence under the Act has been increased from MUR1 000 to MUR10 000.	

Civil Status Act	Addition of new Section 12(1A) and Amendment of Section 12(2) - providing for late declaration of birth due to COVID-19	If no declaration of birth has been made following the birth of a newborn within a period of 45 days following the birth, and if that period of 45 days falls wholly or partly during: <ul style="list-style-type: none"> (i) the COVID-19 period or (ii) a period of 30 days after the COVID-19 period lapses, the declaration may still be made, provided that said declaration is made not later than such period as may be prescribed. 	Temporary
	Addition of new Section 23(3) - providing for the time limit within which a civil marriage may take place following the publication of said marriage during the COVID-19 period	If a marriage has not been celebrated within the time period of 3 months after the publication of the marriage (as required under section 19), and if that period of 3 months expired, fell wholly or partly during <ul style="list-style-type: none"> (I) the COVID-19 period or (II) a period of 30 days after the COVID-19 period lapses, no new publication shall be required, provided that the marriage takes place not later than 2 months after the COVID-19 period lapses. 	

Section 7 Companies Act	Addition of new Section 20A	During and after the COVID-19 or any other period as may be prescribed by the Registrar, the latter may issue guidelines, practice directions and any such instructions as may be necessary for the administration under the Companies Act. Any such instructions as stated above shall be published in the Gazette and will remain in force until amended or revoked in the Gazette.	Temporary
	Section 115(1)(b) is repealed and replaced anew; and addition of subsection (1A) extending the period for Annual meeting of Shareholders	The delay within which the Board of directors shall call an annual meeting of shareholders has been increased, from a period of 6 months' after the balance sheet date of the company, to a period of "9 months or such further period, as the Registrar may, after the COVID-19 period lapses, determine". The requirements for the Board to call an annual meeting of shareholders to be held every year and not later than 15 months after the previous annual meeting shall not apply during the COVID-19 period and such other period as the Registrar may determine, after the COVID-19 period lapses.	
	Addition of new Section 162(5) - suspending Duties of Directors on Insolvency during COVID-19 period	The duty of directors on insolvency shall not apply during the COVID-19 period and such other period, as the Registrar may determine.	

	Amendment of Section 210(1) - extending the delay for the Board to prepare financial statements	The delay of 6 months, within which the Board shall prepare financial statements after the balance sheet date of the company, may be extended by the Registrar by a period of 9 months or such other period as the Registrar may determine.	
	Amendment of Section 215(1) - extending the delay for the Registration of financial statements of companies with the Registrar	The delay of 28 days, within which every company, other than a small private company, shall file financial statements with the Registrar has been extended to 3 months , or such further period, as the Registrar may determine.	
Consumer Protection (Price and Supplies Control) Act	<p>(I) Addition of a new Fifth Schedule to the Act - it regroups several sections of the Consumer Protection (Price and Supplies Control) Act, and adds two new offences</p> <p>(II) Addition of new Sections 2, 30A, 30B and 30C - making provision for a Fixed Penalty Notice</p>	<p>(I) The Fifth Schedule makes the following breaches a Fixed Penalty Offence:</p> <p>(i) Failure to comply with sections 3, 4, 5, 6, 7, 9 of Part II (Price Control) and sections 12-21 of Part III (Prevention of Hoarding) of the Act.</p> <p>(ii) Failing to submit a return of cost within 10 working days, and</p> <p>(iii) Using Liquefied Petroleum Gas in small cylinders other than for domestic purposes.</p> <p>(II) Where a person commits an offence specified in the Fifth Schedule, an authorised officer or police officer shall require the person to elect whether to accept a Fixed Penalty Notice (“FPN”) or have Court proceedings undertaken against him.</p> <p>The FPN shall call onto that person to pay within 21 days such fine as may be prescribed to the appropriate District</p>	Permanent

	(III) Addition of new Section 31(1) -making provision for the suspension of a trade licence following a Fifth Schedule offence	<p>Court. Failure to pay the said fine within the time limit mentioned in the FPN shall lead to criminal proceedings being instituted against a contravener and he shall be liable, on conviction, to a fine, which shall not be less than twice the fixed penalty in respect of that offence.</p> <p>(III) The Permanent Secretary may apply for the suspension of a contravener's trade licence following an offence specified in the Fifth Schedule, and that for a period not exceeding one month.</p>	
Courts Act	Addition of new Section 197H	<ul style="list-style-type: none"> The Court may limit the number of persons allowed inside a courtroom, or may decide to hear matters remotely via ways of electronic communications facilities. 	Temporary
Criminal Code	<p>(I) Addition of new Section 385(t)</p> <p>Amended the following sections - increasing the penalties for each offence accordingly:</p> <p>(II) Section 4(b)</p> <p>(III) Section 5</p>	<p>(I) Any person who spits in a public place shall commit a Third class contravention.</p> <p>(II) The minimum fine for a Crime has been increased from MUR5 000 to MUR10 000.</p> <p>(III) The minimum fine for a Misdemeanour has been increased from MUR5 000 to MUR10 000. The minimum term of imprisonment for a Misdemeanour has been increased from 10 days to 30 days.</p>	Permanent

	<p>(IV) Section 6</p> <p>(V) Section 378</p> <p>(VI) Section 382</p> <p>(VII) Section 385</p>	<p>(IV) The maximum fine for a Contravention has been increased from MUR5 000 to MUR10 000. The maximum term of imprisonment for a Contravention has been increased from 10 days to 30 days.</p> <p>(V) The maximum fine for a First class contravention has been increased from MUR1 000 to MUR3 000.</p> <p>(VI) The maximum fine for a Second class contravention has been increased from MUR2 000 to MUR5 000. The maximum term of imprisonment for a Second class contravention has been increased from 4 days to 10 days.</p> <p>(VII) The maximum fine for a Third class contravention has been increased from MUR3 000 to MUR5 000. The maximum term of imprisonment for a Third class contravention has been increased from 10 days to 30 days.</p>	
Customs Act	<p>(I) Amendment of Section 9A (3)(b) - extending the delay for paying the duty and taxes on imported goods</p> <p>(II) Amendment of Section 76(2) -extending the period of warehousing for imported goods</p>	<p>(I) The period for which the duty, excise duty and taxes on goods imported and cleared by an SME or a VAT registered person shall be paid has been increased, from seven working days after the end of that month to 16 working days after the end of that month.</p> <p>(II)The period of warehousing for imported goods from their date of entry has been increased, from a period of 24 months to a period of 36 months, for goods entered during the period starting on 2 November 2019 and ending on 31 December 2020.</p>	<p>Permanent</p> <p>Temporary</p>

Customs Tariff Act	Amendment of Part I of the First Schedule to the Act	<ul style="list-style-type: none"> The Harmonized Codes of disinfectants, hand sanitisers and other have been added to Part I of the First Schedule to the Act. 	Permanent
Data Protection Act	Addition of new Section 44(1)(f)	<ul style="list-style-type: none"> No exception to the Data Protection Act shall be allowed except where it constitutes a necessary and proportionate measure in a democratic society for the issue of any licence, permit or authorisation during the COVID-19 period. 	Temporary

<p>Education Act</p>	<p>(I) Amendment of section 36 by inserting new subsection 2</p> <p>(II) Addition of new section 36A</p> <p>(III) Amendment of section 38</p> <p>(i) Section 38(1)(b) is repealed and replaced anew</p> <p>(ii) Section 38(1)(i) is repealed and replaced anew</p>	<p>(I) The Minister may order the closure of any educational institution for an indefinite period. Such closure in the case of an epidemic outbreak shall not necessarily last for the period of the said outbreak but for such period as the Minister may determine.</p> <p>(II) Distance education during temporary measures</p> <p>(i) The Minister may make an order for all educational institutions to provide for distance education during temporary closures or for any further period as may be necessary. Distant education means the delivery of educational programmes remotely through technological means.</p> <p>(ii) Where such order is made, both the teaching staff and the staff of the Ministry shall be involved in the conduct of the programme.</p> <p>(iii) Failure to do so by either staffs without reasonable excuse will constitute a breach of contract and may render them liable to disciplinary proceedings.</p> <p>(III) The Minister may make regulations generally and also specifically for:</p> <p>(i) The structure, hygiene, proper sanitation and disinfection of educational institutions and for inspection in this respect;</p> <p>(ii) The control of instructions given in educational institutions with regards to distance learning, online courses hours of class, etc</p>	<p>Permanent</p>
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	<p>(iii) Section 38(1)(j) is repealed and replaced anew</p> <p>(iv) Section 38(1)(i) is repealed and replaced anew</p> <p>(v) Addition of new Sections 38(1)(p-t)– still regarding the regulations which the Minister may make</p> <p>(vi) Amendment of Section 38(2) to increase fine amount</p>	<p>(iii) School admissions, student intake, withdrawal, age limits;</p> <p>(iv) Eligibility and scholarships</p> <p>(v) social and distancing are to be applied in periods of infectious diseases during epidemics</p> <ul style="list-style-type: none"> • attendance of non-teaching staff during periods of temporary closure; • dispensing of distance and online learning programmes via telecommunications or other means approved, on such terms as may be necessary; • the confinement of students to their homes in period of temporary closure or any such other period as may be determined; • keeping and management of register containing phone numbers of school staffs to be used for purposes of distant learning and online programmes. <p>(vi) The fine applicable to any person who contravenes the regulations found under section 38(1) if found liable, has increased from MUR1 000 to MUR25 000.</p>	
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	(IV) Addition of new section 39(m)	(IV) The Minister may make rules pertaining to the conduct of distance learning education and online learning including broadcasting.	
Employment Relations Act	Addition of new Section 70(4)	<ul style="list-style-type: none"> • Where a labour dispute is reported to the President of the Commission during the COVID-19 period or such other period as prescribed, or such dispute is pending before the Commission at the time of commencement of this section, the President shall refer the dispute to the Tribunal and the latter shall within 30 days of the referral, enquire into the dispute and make such award as appropriate. • The above only concerns the following industries: <ul style="list-style-type: none"> ○ Air traffic control; ○ Air transport services; ○ Civil aviation and airport, including ground handling and ancillary services ○ Health; ○ Hospital; ○ Port, including cargo handling services and other related activities in the ports including loading, unloading, shifting, storage, receipt and delivery, transportation and distribution, as specified in section 36 of the Ports Act 	Temporary
Environment Protection Act (the “EPA”)	(I) Addition of new Section 28B	(I) Delays <ul style="list-style-type: none"> • Any time delay imposed under the EPA for a person to do or refrain from doing an act which expires or falls wholly or partly 	Temporary

	<p>(II) Addition of new Section 66(2A) with regards to</p>	<ul style="list-style-type: none"> (i) during the Pandemic period, will be extended to not later than 30 days after the COVID-19 period lapses; or (ii) during a period of 21 days after the COVID-19 period lapses, will be extended to not later than 30 days after the period of 21 days lapses. <ul style="list-style-type: none"> • Where an EIA Licence expires: <ul style="list-style-type: none"> (i) during the COVID-19 period, the licence shall nevertheless remain valid for a period of 30 days after the COVID-19 period lapses; or (ii) in the following 21 days after the COVID-19 period lapses, the licence will nevertheless remain valid for a period of 30 days after the period of 21 days lapses. • Any time delay imposed under the EPA for a person to do or refrain from doing an act which falls wholly or partly <ul style="list-style-type: none"> (i) during the COVID-19 period, will be extended to not later than 30 days after the COVID-19 period lapses; or (ii) during a period of 21 days after the COVID-19 period lapses, will be extended to not later than 30 days after the period of 21 days lapses. • Where an EIA Licence expires: <ul style="list-style-type: none"> (i) during the COVID-19 period, the licence shall nevertheless remain valid for a period of 30 days after the COVID-19 period lapses; or (ii) in the following 21 days after the COVID-19 period lapses, the licence will nevertheless remain valid for a period of 30 days after the period of 21 days lapses. <p>(II) Exemption from Environment Protection Fee</p>	<p>Temporary</p>
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	<p>temporary measures during the COVID-19 period</p> <p>(III) Amendment in the Fifth Schedule in item 22</p>	<ul style="list-style-type: none"> Hotels and guest houses or tourist residences of more than 4 bedrooms will be excluded from paying an environment protection fee for the period 1 March to 30 December 2020. <p>(III) Amendment brought to the list of undertakings requiring a Preliminary Environmental Report (“PER”) which now exonerates rearing of poultry under 15 000 heads from obtaining PERs.</p>	Permanent
Finance and Audit Act	<p>(I) Amendment of Section 6(3) - replacing the advance amount from MUR3,500 million to MUR15,000 million</p>	<ul style="list-style-type: none"> Any advance issued from the Consolidated Fund or from a deposit: <ul style="list-style-type: none"> (i) To or on account of a Special Fund, (ii) To or on behalf of any person, where the advance is required in the public interest (iii) shall not, after deduction of any repayment, in the aggregate exceed MUR15 000-million at any time 	Permanent
Financial Reporting Act	<p>Amendment of Section 77(2) - inserting after the words “or record”, the words “whether in electronic form or not”</p>	<ul style="list-style-type: none"> For the purpose of reviewing the practice of an auditor, the Financial Reporting Council may request every auditor to produce any relevant book, document or record whether in electronic form or not in his possession or under his control. 	Permanent
Financial Services Act	<p>Addition of new Section 8(6A)</p>	<p>(i) A meeting of the Board of the Financial services Commission can now be held by means of audio, or audio and visual communication by which all the members participating and constituting a quorum can simultaneously hear each other throughout the meeting.</p>	Permanent

		<p>(ii) A resolution in writing, signed and assented to by all members, shall be valid and effective as if passed at a meeting duly convened and held. Such resolution may consist of several documents, including a facsimile, electronic mail or other similar means of communication.</p> <p>[Note: Further to the powers granted to the Financial Services Commission under the Financial Services Act, a communique was issued by the Commission on 30 March 2020 and 16 April 2020 to inform entities licensed/authorised and registered by the Commission, including entities registered as Reporting Issuers, that the Commission will have a flexible approach when monitoring compliance and will not charge any administrative penalty with regard to late filing of Financial Statements/ Annual Reports due in April, May and June 2020 provided that these Accounts are submitted to the Commission by latest 31 July 2020 for the Reporting Issuers and by latest 30 June 2020 for entities other than the Reporting Issuers, licensed and authorised by the Financial Services Commission].</p>	
Foundations Act	Addition of new Section 50B with regards to temporary measures to be adopted during COVID-19	<p>(i) During and after the COVID-19 period or any other period as may be prescribed by the Registrar, the latter may issue guidelines, practice directions and any such instructions as may be necessary for the administration under the Foundation Act.</p>	Temporary

		(ii) Any such instructions as stated above shall be published in the Gazette and will remain in force until amended or revoked in the Gazette.	
Freeport Act	(I) Addition of new Section 7(3)(a)(v)	(I) A private Freeport developer is authorised to provide warehousing facilities for the storage of goods which have been cleared from Customs, during the COVID-19 period and for such period as prescribed after the COVID-19 period lapses.	Temporary
	(II) Addition of new Section (aaa)	(II) Goods referred in paragraph (a)(i) shall be stored for a maximum period of 36 months where goods have entered between October 2018 and December 2020.	
Gambling Regulatory Authority Act	(I) Addition of section 7(1)(aa)	(I) The validity of a licence shall be extended during the COVID-19 period for such period and on such conditions as may be determined by the Board.	Temporary
	(II) Addition of section 7(1A)	(II) During the COVID-19 period, the Authority may direct a licensee to temporarily stop operating. No license fee shall be payable during such period and any fee already paid shall be deducted.	Temporary
	(III) Addition of section 114(9)	(III) During a period where the below licensee is not authorised to operate, he shall not be liable to pay any tax or duty: <ul style="list-style-type: none"> • A bookmaker licenced to conduct odd bets on an event during a given week; • A gaming machine licensee during a given month. 	Permanent

Immigration Act	(I) Addition of new Section 9(3)(b))	(I) Application for extension or variation of permit Any person who has been issued with a permanent residence permit or a residence permit and wishes to apply for an extension or variation of same, can now do so whilst being in Mauritius.	Permanent
	(II) Addition of new Section 9G	(II) Extension of validity of permit <ul style="list-style-type: none"> • Where any permit granted under the Immigration Act expires: <ul style="list-style-type: none"> (i) During the COVID-19 period, the permit shall remain valid for a period of 30 days after the COVID-19 period has lapsed; or (III) During the 21 days after the COVID-19 period has lapsed, the permit shall remain valid for a period of 30 days after the period of 21 days lapses. 	Temporary
Income Tax Act	(I) Addition of new Section 27H "Contribution to COVID-19 Solidarity Fund"	(I) Contribution to COVID-19 Solidarity Fund <ul style="list-style-type: none"> (i) Individuals and companies who contributed or will contribute in the income year commencing on 1 July 2019 or 1 July 2020 to the COVID-19 Solidarity Fund shall be entitled, by way of a deduction from his net income, the amount he contributed to the COVID-19 Solidarity Fund. (ii) Any unrelieved amount in respect of the exemption may be carried forward up to a maximum of 2 income years 	Temporary

	<p>(II) Addition of Sub-Part BE “COVID-19 Levy” after Sub-part BD to Part VIII</p>	<p>(II) COVID-19 Levy</p> <p>(i) An employer who benefited under the Wage Assistance Scheme shall be liable to pay the levy to the Director General for the year of assessment commencing on 1 July 2020, 1 July 2021 or 1 July 2022, as applicable.</p> <p>(ii) Where the employer is an individual, a resident societe or a company whose accounting period starting on 1 May 2020 and 31 December 2020 and starting on 1 May 2021 and ending on 31 December 2021 the levy shall be payable for the year assessment starting 1 July 2020 and 1 July 2021; or</p> <p>(iii) The levy for companies whose accounting period ends between 1 January 2021 and 30 April 2021, and starting on 1 January 2022 and ending on 30 April 2022 shall be payable in the year of assessment starting on 1 July 2021 and 1 July 2022.</p> <p>(iv) For an employer who is an individual, the levy payable for the year of assessment commencing on 1 July 2020 shall be the total amount paid to him under the Wage Assistance Scheme or 15 percent of the gross income derived under section 10(1) (b), (c) and (g) after deductions of specified allowable expenditure, whichever is lower.</p> <p>(v) For an employer who is an individual, the levy payable in respect of the year of assessment commencing on 1 July 2021 shall be the total amount paid under the Wage assistance scheme as reduced by the amount of</p>	
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		<p>levy payable for year of assessment commencing on 1 July 2020 or 15 percent of the gross income derived by him under section 10 (1) (b), (c) and (g) after deduction of specified allowable expenditure, whichever is the lower.</p> <p>(vi) For an employer who is a resident societe, the levy for the assessment year commencing on the 1 July 2020, shall be the total amount paid to him under the Wage Assistance Scheme or 15% of his or her chargeable income whichever is the lowest. In respect of the year of assessment commencing on 1 July 2021, the levy shall be equivalent to the total amount paid to him under the Wages Assistance Scheme as reduced by the amount of levy payable for the year of assessment commencing on 1 July 2021 or 15% of his or her chargeable income whichever is the lower.</p> <p>(vii) Where an employer is an individual company the levy payable for the year of assessment commencing on 1 July 2021 shall be the total amount paid to him under the Wages Assistance Scheme or 15% of his or her chargeable income whichever is the lower. In respect of the year of assessment commencing on the 1 July 2022 the levy shall be the total amount paid to him under the Wages Assistance Scheme as reduced by the amount of levy payable for year of assessment commencing on 1 July 2021 or 15% of his or her chargeable income, whichever is the lower.</p>	
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		<ul style="list-style-type: none"> (viii) The levy shall be declared by the employer in his return to be submitted as required and shall be paid to the Director General on or before that date on which return is required to be submitted. (ix) Where an employer fails to pay the levy, the Director General may, within three years, issue a claim requesting him to pay the levy due with penalty and interest within 28 days from the date of the notice. (x) Where the employer fails to comply with a claim that has been issued, the Director-General may use his powers to recover the amount unpaid. (xi) The Minister may by regulations exclude certain category of employers. (xii) Where an employer fails to pay the levy on or before the last day on which it is payable he shall be liable to pay to the Director General a penalty of 10% of the amount of the levy remaining and interests at a rate of 1% per month. (xiii) Any employer who makes false declaration or misleading statements shall commit an offence and shall on conviction be liable to a fine not exceeding MUR2-million and imprisonment not exceeding two years. 	
	<p>(III) Addition of Part XIIB – Wages Assistance Scheme”</p>	<p>(III) Wages Assistance Scheme</p> <ul style="list-style-type: none"> (i) The Director General shall pay to the employer of an eligible employee an allowance of fifty percent of the basic salary or wage for the month of March 2020; an 	

		<p>allowance equivalent to the basic salary or wage for the month of April and May 2020 where the employer carries business activities in the Island of Mauritius, and Fifty percent of the basic salary or wage when the business activities of the employer is carried out in Rodrigues or Agalega Island.</p> <p>(ii) The maximum payable to eligible employees are:</p> <ul style="list-style-type: none">• March 2020, MUR12 500;• April 2020, MUR25 000 where the employee is employed in the Island of Mauritius and MUR12 500 if employed in Rodrigues or Agalega Island;• May 2020 MUR25 000.• For such other period and amount as may be prescribed <p>(iii) The application to the Director General shall be made not later than three months from the end of the month to which it is related or within two months from the date of the COVID-19 period lapses, whichever is the earlier.</p> <p>(iv) The Director General may request an employer or an employee to provide any information or document to ascertain the correctness of the information provided.</p> <p>(v) Where an employer benefited from the allowances for the period between the 16 March to 31 March 2020, for the months of April 2020 and/or May 2020 and terminates the employment of an eligible employee, the employer shall not be entitled to any allowance in any subsequent months.</p>	
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		<ul style="list-style-type: none"> (vi) Where an employer received the allowance and has failed to pay the basic wages or salary to the employee, the employer shall refund the allowance that has not been paid and shall not be entitled to any allowances in any subsequent month. (vii) An employer who benefited from the allowance and who reduced the salary or basic wages of an eligible employee shall be liable to refund the allowance and shall not be entitled to any allowance in any subsequent month. (viii) For employers who benefited from an allowance in excess of the amount entitled, the excess amount may be recovered by Director General as per his powers conferred under the Mauritius Revenue Authority Act. (ix) Where an employer or his employee makes a false declaration to the Director General for unduly benefits of the allowance or refuses to give information, he shall commit an offence and be liable, on conviction, to a fine not exceeding MUR50 000 and imprisonment not exceeding two-years imprisonment. 	
	<p>(IV) Addition of Part XIIC – Self Employed Assistance Scheme</p>	<p>(IV) Self Employed Scheme</p> <ul style="list-style-type: none"> (i) A self-employed is defined as an individual, citizen of Mauritius above 18 years of age and who is not employed as at 1 March 2020 by an employer. He is doing business for his own account or is a trade person 	

		<p>carrying its activities for a period of at least three months prior to the beginning of the COVID-19 period.</p> <p>(ii) The Director General shall pay to every self-employed an allowance for the period:</p> <ul style="list-style-type: none">• Between 16 March 2020 to 15 April 2020 of MUR5 100;• Between 16 April 2020 to 30 April 2020 of MUR2 550;• May 2020 of MUR5 100.• Such amount and for such period as may be prescribed <p>(iii) A self employed person shall not receive allowance where:</p> <ul style="list-style-type: none">• He is eligible to receive social security benefits;• He is a full time student;• He is a dependent spouse;• His monthly income added with the one of his spouse, exceeds MUR50 000;• He is a registered fisherman; or• He meets such other criteria as may be prescribed. <p>(iv) The Director General may not later than 1 year after payment of an allowance request any information or document to ascertain the correctness of the information provided</p> <p>(v) An application to receive the allowance shall be made within a period of three months from the end of the related month; or within a period of two months from the date the COVID-19 period lapses, whichever is the earlier.</p>	
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		(V) Where a person makes a false declaration or refuse to provides information, he shall, on conviction, be liable to a fine not exceeding MUR10 000 and imprisonment to a maximum term of six months.	
Independent Police Complaints Commission Act	Amendment of Section 10 of - extending the period for investigation by the Commission	Where the period of 1 year within which the Commission shall investigate a complaint expires or falls wholly or partly during: <ul style="list-style-type: none"> (i) The COVID-19 period, the complaint may be made not later than three months after the COVID-19 period lapses or such other period as may be prescribed. (ii) A period of two months after the COVID-19 period lapses, the complaint may be made not later than three months after the two months period lapses or such other period as may be prescribed 	Temporary
Information and Communication Technologies Act	Section 51 repealed and replaced by a new Section 51 “Temporary measures during COVID-19 period	The Act has been amended accommodate for the COVID-19 period namely in respect of: <ul style="list-style-type: none"> (I) Delays <ul style="list-style-type: none"> • Prescribed time limits within which the Information and Communication Technology Authority and its Board or any other person are compelled to act and/or refrain from acting have been extended for a further period of 30 days after the COVID-19 period lapses or 21 days after or no later than a further period as may be prescribed if the said time limit expires during or falls entirely or partially within such periods. 	Temporary

		<p>(II) Licences (including permits, authorisations, approvals, clearances or certificates)</p> <ul style="list-style-type: none"> If any of the above expires during the COVID 19 period, the licences or in the 21 days after, the licences shall remain valid for a period of 30 days after such periods lapses or such other period as may be prescribed; <p>(III) Charges and penalties</p> <ul style="list-style-type: none"> No charges, penalties, interests, surcharges or additional fees will apply so long as the above are completed within 30 days after COVID-19 period lapses or such other period as may be prescribed. 	
Insolvency Act	(I) Amendment of Sections 4, 5, 8, 11, 14, 15 in respect of bankruptcy orders.	<p>(I) Bankruptcy orders</p> <p>(i) The threshold as regards the sum of the debt owed by a debtor in a bankruptcy petition has been increased from MUR50 000 or more to MUR100 000 or more;</p> <p>(ii) where two or more secured creditors join the petition application, threshold of debt owed has been increased from MUR50 000 or more to MUR100 000 or more;</p> <p>(iii) court may substitute another creditor where the creditor making the petition did not take action with due diligence or does not satisfy the court with any evidence and further debtor owes MUR 100 000 or more;</p> <p>(iv) debtor may file petition with the Court to have himself adjudged bankrupt by reason of being incapable to pay his debts where he has combined debts of MUR 100 000 or more; and</p>	Permanent

		(v) deadline for compliance with requirements of bankruptcy notices have been extended from 14 days to 28 days;	
(II)	Addition of new Sections 100(1A) and 137(1A) in respect of resolutions.	(II) Resolutions (i) Resolutions passed by companies for winding up by creditors at a watershed meeting and Special resolutions passed for voluntary winding passed during COVID-19 period or three months after are deemed not to have been passed and null; (ii) The above does not apply to companies holding a global business licence under the Financial Services Act.	Temporary
(III)	Addition of new Sections 142(11), 234(2A) in respect of creditors meetings.	(III) Creditors meetings (i) the above meetings shall not apply during the COVID-19 period or within a period of three months after COVID-19 period lapses. (ii) If delay of 10 days to convey first creditors meeting after administration begins expires or falls entirely or partially during COVID-19 period, meeting can be held not later than 30 days after COVID-19 period lapses.	Temporary
(IV)	Amendment of Sections 180, 181 in respect of statutory demands.	(IV) Statutory Demand (i) Threshold has been increased in respect of the sum of the debt owed by companies from MUR100 000 to MUR250 000 or more;	Permanent

		<p>(ii) Extension of one month granted for compliance with statutory demand so that the company has now two months to comply with same.</p> <p>(V) Extension of 14 days for setting aside applications of statutory demands. Companies may apply within 28 days from date of service of statutory demands.</p>	
	<p>(V) Addition of Section 185(1A) and (3A) in respect of appointment of any receiver or receiver manager</p>	<p>(VI) Appointment of receiver and manager</p> <p>(i) Any receiver or receiver and manager appointed (under an instrument) during COVID-19 period shall be ineffective and null.</p>	Temporary
Interpretation and General Clauses Act	<p>(I) Amendment of Paragraph 2 - providing the definition for the COVID-19 period.</p>	<p>(I) The COVID-19 period means the period starting 23 March 2020 and ending 1 June 2020 or ending at such date as may be prescribed.</p>	Temporary
	<p>(II) Addition of new Section 39A on extension of time</p>	<p>(II) Extension of time</p> <ul style="list-style-type: none"> • Where under any legislation, a time is imposed to: <ul style="list-style-type: none"> (i) Lodge judicial proceedings; (ii) To make a payment; (iii) To make an application for a licence, or renewal of; (iv) To make a decision or give a determination; (v) To submit a report; (vi) To register a document; (vii) To serve a notice; 	

		<p>(viii) For a person to do or refrain from doing</p> <ul style="list-style-type: none"> • And that time expires during the COVID-19 period or 30 days after the COVID-19 period lapses, the items i-viii listed above may nevertheless be carried on after the said expiry for such period as prescribed under that particular legislation 	
(III)	Addition of new Section 39B on extension on licences	<p>(I) Extension of licence</p> <ul style="list-style-type: none"> • Where, under a legislation, a licence expires during the COVID-19 period or a period of 30 days after the COVID-19 period lapses, the licence shall remain valid for a period which will be prescribed under that said legislation. 	
(IV)	Addition of new Section 39C on no charges, interest, or fee for delay	<p>(III) No charge, interest, penalty, surcharge or any additional fee</p> <p>(i) Where, under any legislation, the time for doing an act or thing expires during the COVID-19 period or in a period of 30 days after the COVID-19 period lapses, there will be no charge, interest or penalty provided that the act or thing is done not later than the time period prescribed</p>	
(V)	Addition of new Section 39D on no offence committed	<p>(II) No offence committed</p> <p>(i) Where, under a said legislation, a time is imposed to do an act or a thing, or refrain from, and that time expires during the COVID-19 period, the person will</p>	

		not be deemed to have committed an offence under the said legislation, provided the act or thing is done not later than the time prescribed.	
	(VI) Addition of new Section 29E on exemption from Continuing Professional Development Course (“CPD courses”	(VII) Exemption to follow CPD courses for the current CPD year (i) Where a person is required to follow CPD courses during a period of 12 months (CPD year) for the purpose of continued registration for the right of continuing to practice in his profession, he shall be exempted from same for the CPD year on account of the COVID-19 period.	
Land (Duties and Taxes) Act	(I) Addition of new Section 28(2AA)	(I) Where the period of seven months to forward a notice to the transferee or transferor expires or falls wholly or partly during: (i) The COVID-19 period, the notice shall be forwarded not later than three months after the COVID-19 period lapses; or (ii) A period of 1 month after the COVID-19 lapses the notice shall be forwarded not later than three months after the one month period lapses.	Temporary
	(II) Addition of new Section 28(b)	(II) Where the period of 28 days to object to the notice of the Registrar General expires or falls wholly or partly, during: (i) The COVID-19 period, the duty or tax shall be paid not later than 28 days after the COVID-19 period lapses; or	

		(ii) A period of 21 days after the COVID-19 period lapses any duty or tax shall be payable not later than 28 days after the 21 days period	
(III)	Addition of new Section 28(3)(b)	(III) Where the period of 28 days to object expires or fall wholly or partly during: (i) The COVID-19 period, the objection shall be dealt not later than two months after the COVID-19 period lapses ; or (ii) A period of 1 month after the COVID-19 period lapses, the objection shall be dealt not later than two months after the one-month period.	
(IV)	Addition of new Section 28(3DB)	(IV) Where the period of four months for dealing with objection made on or after 1 June 2015 expires or falls wholly or partly during: (i) The COVID-19 period, the objection shall be dealt not later than two months after the COVID-19 period lapses ; or (ii) A period of 1 month after the COVID-19 period lapses, the objection shall be dealt not later than two months after the period of one month lapses.	
(V)	Addition of new Section 28(4A)(aa)	(V) Where the period of five working days during which the Registrar General shall issue the notice to the person	

		<p>specifying the amount of duty or tax payable expires or falls wholly or partly during:</p> <ul style="list-style-type: none"> (i) The COVID-19 period the Registrar General shall issue the notice not later than 21 working days after the COVID-19 period lapses; or (ii) A period of 10 days after the COVID-19 period lapses, the Registrar General shall issue the notice to the person not later than 21 working days after the period of 10 days lapses. 	
	(VI) Addition of new Section 28(4A)(c)	<p>(VI) Where the period of 28 days to pay the amount of duty or tax expires, falls wholly or partly during:</p> <ul style="list-style-type: none"> (i) The COVID-19 period, the amount shall be paid not later than 28 days after the COVID-19 period lapses; or (ii) A period of 10 days after the COVID-19 period lapses, the amount shall be paid not later than 28 days after the 10 days period lapses. 	
	(VII) Addition of new Section 28 (6)(b)	<p>(VII) Where the period of five months within which the valuer shall advise the Registrar General of the open market value of the property expires, fall wholly or partly during:</p> <ul style="list-style-type: none"> (i) The Covid-19 period, the valuer shall advise the Registrar General not later than 3 months after the COVID-19 period lapses; or (ii) A period of 1 month after the COVID-19 period lapses the valuer shall advise the Registrar General not later 	

		than three months after the one-month period lapses.	
	(VIII) Amendment of Section 51(3)	(VIII) Where duty and taxes determined in accordance with section 28 and penalty claimed thereon pursuant to section 35 and any interest imposed in relation thereto under section 28 have remained unpaid as at 10 June 2019, the penalty and interest shall be waived, provided that the duty and taxes are paid not later than 30 June 2020.	
Landlord and Tenant Act	(I) Addition of new Section 3(2A) – (“Premises to which the Act applies”)	(I) Non-payment of rent from March to August 2020 (and such other prescribed month) as may arise under the Landlord and Tenant Act, any other enactment or any other agreement, shall not constitute a breach of tenancy agreement provided the total rent due is fully paid by 31 December 2021 or such other prescribed date. The aforementioned moratorium shall apply to all premises, whether business or residential, which are let under the Landlord and Tenant Act or any other enactment.	Temporary
	(II) Addition of new Section 17(2) – (“Breach of obligation”)	(I) The Courts will be precluded from issuing a possession order (pursuant to section 16) for non-payment of rent for the months of March to August 2020 provided the	Permanent

		total rent due is fully paid by 31 December 2021 or such other prescribed date.	
Light Rail Act 2019	(I) Amendment of Section 42 - increasing the penalty for damaging light rail property	(I) Any person who wilfully removes, destroys or damages any light rail, light rail vehicle or light rail premises or any part thereof shall commit an offence and shall, on conviction, be liable to a fine not exceeding MUR1-million and to imprisonment for a term not exceeding five years.	Permanent
	(II) Addition of new Section 45A - "Sanitary measures during COVID-19 period and further period"	(I) The minister may by regulations make provisions for sanitary measures to be observed during the COVID-19 period and during such other period as may be prescribed. (II) Any person who contravenes such regulations made by the Minister may commit an offence and shall on conviction be liable to a fine not exceeding MUR50 000 and imprisonment for not more than two years.	Temporary
Limited Liability Partnerships Act	Addition of new Section 9A	<ul style="list-style-type: none"> The Registrar of Limited Liability Partnerships may, during the COVID-19 period and such further period, as the Registrar may determine, after the COVID-19 period lapses, issue practice directions, guidelines and other instructions for the proper administration of the Limited Liability Partnerships Act. 	Temporary
Limited Partnerships Act	Addition of new Section 9A	<ul style="list-style-type: none"> The Registrar of Limited Partnerships may, during the COVID-19 period and such further period as the Registrar determine, after the COVID-19 period lapses, issue practice 	Temporary

		directions, guidelines and other instructions for the proper administration of the Limited Partnerships Act.	
Mauritius Cane Industry Authority Act	Amendment of Section 2 - definition of “crop year” deleted and replaced by a new definition.	<ul style="list-style-type: none"> • “Crop year” now means the period extending from 16 January in a year to 15 January in the following year or such other period as the Minister may prescribe. 	Permanent
Mauritius Revenue Authority Act	(I) Addition of new Section 19(1E) – (“Lodging written representations with Committee”)	(I) Statutory delay on proceedings before the Assessment Review Committee (the “ARC”) which expires or falls wholly or partly– <ul style="list-style-type: none"> (i) during the COVID-19 period statutory delay suspended and will start to run from the day following the last day of the COVID-19 period; (ii) during a period of 21 days after the COVID-19 period expires statutory delay suspended and will start to run from the day following the last day of the 21 days’ period. 	Temporary
	(II) Addition of a new Part IVD – TEMPORARY MEASURES DURING COVID-19 PERIOD	(II) Extension of time (Temporary Measures During Covid-19 Period) <ul style="list-style-type: none"> • Time to make an assessment, a decision, a determination, a notice or a claim which expires or falls wholly or partly during – <ul style="list-style-type: none"> (i) The COVID-19 period - the assessment, decision, determination, notice or claim may be made or given not later than two months after the COVID-19 period expires. 	

		<ul style="list-style-type: none"> (ii) A period of 30 days after the COVID-19 period expires - the assessment, decision, determination notice or claim may be made or given not later than two months after the 30 days' period expires. • Time to make any payment which expires or falls wholly or partly during: <ul style="list-style-type: none"> (i) The COVID-19 period - payment not later than 25 June 2020. (iii) The period ending 30 June 2020 - payment not later than 26 June 2020. 	
Mauritius Standards Bureau Act	(I) Addition of new Section 18(6)	(I) The Council may, during the COVID-19 period and not later than 45 days after the COVID-19 period lapses , declare a document as standard without public notice.	Temporary
	(II) Addition of new Section 19(6)	(II) The Council may, during the COVID-19 period and not later than 30 days after the COVID-19 period lapses, declare an amendment, revision or withdrawal of standard without public notice.	Temporary
National Land Transport Authority	Amendment of Section 13 (1)	<ul style="list-style-type: none"> • The Licensing Committee set up under the Act shall also be responsible for the variation of any licence, certificate, permit, authorisation, clearance or registration under the Road Traffic Act and the Light Rail Act 2019, as the case may be. 	Permanent

National Pensions Act	Addition of new Section 34(2A) – (“Determination of claims to benefits”)	<ul style="list-style-type: none"> Where a medical question arises, upon determination of a claim to a benefit, during the COVID-19 period or such other prescribed period, the Permanent Secretary will have the discretionary power to direct the National Pensions Officer not to refer the question to a medical officer or a Medical Board and the benefit shall be payable to the claimant. The National Pensions Officer shall refer the question to a medical officer or Medical Board after the COVID-19 period lapses. 	Temporary
National Youth Council Act	Addition of new Section 4 (1)(e)	<ul style="list-style-type: none"> The Council shall be responsible to assist in preparing young people to face any epidemic or pandemic disease and other similar challenges in life 	Permanent
Passports Act	Addition of new Section 12A on extension of delays	<p>Where any given visa granted under the Passports Act expires:</p> <ul style="list-style-type: none"> (i) During the COVID-19 period, the visa will nevertheless remain valid for period of 30 days after the COVID-19 period lapses; or (ii) During the period of 21 days after the COVID-19 period lapses, the visa will nevertheless remain valid for a period of 30 days after the period of 21 days lapses. 	Temporary
Pharmacy Act	(l) Section 35(3) and (4) and Section 36(3) of the Act have been repealed and replaced by new subsections to introduce	<p>(l) Deadlines</p> <ul style="list-style-type: none"> (i) On receipt of an application for a licence to build a factory to manufacture pharmaceutical products, the Pharmacy Board must refer the application forthwith to the Planning Committee for its recommendations; 	Permanent

	<p>specific deadlines in respect of applications for building of factory to manufacture pharmaceutical products and applications to manufacture.</p>	<p>(ii) The Committee must thereafter examine the said application and submit its recommendations within 15 days of receipt of the application;</p> <p>(iii) Within 5 days of receipt of such recommendations, the Pharmacy Board must either grant the application on payment of the prescribed fee and on such terms and conditions as it may determine or reject the application.</p> <p>(iv) The Pharmacy Board may, on receipt of an application by any person for a licence to manufacture any pharmaceutical product, within 15 days, grant the said application on payment of prescribed fee and on such terms and conditions as it may determine.</p> <p>(i) .</p>	
	<p>(II) Addition of new Sections 36B in respect of the sale of manufactured pharmaceutical products on local market.</p>	<p>(II) Sale of locally manufactured pharmaceutical products on local market</p> <p>(i) There is a specific prohibition on any person to sell locally manufactured pharmaceutical products on the local market unless duly licensed as manufacturer and on the condition that the pharmaceutical products are registered with the Pharmacy Board</p>	Permanent
	<p>(III) Addition of new Section 36C registration of locally manufactured pharmaceutical products.</p>	<p>(III) Registration of locally manufactured pharmaceutical products</p> <p>(ii) Application to the Pharmacy Board for registration must be made in the prescribed form accompanied by a processing fee as may be specified;</p>	Permanent

		<ul style="list-style-type: none"> (iii) On receipt of such application, the Pharmacy Board must forthwith refer application to the Therapeutics Committee for its recommendations; (iv) The abovementioned committee must examine the said application and submit its recommendations within 21 days of receipt of such application; (v) Once the Pharmacy Board receives the said recommendations, it may, within seven days, grant or reject the application; (vi) If application granted, the Pharmacy Board must register the products on payment of prescribed fee and issue to the applicant a certificate of registration in such form as may be specified and on such terms and conditions as it may determine; (vii) Such certificate is valid for one year from the date specified therein and may be renewed annually on payment of prescribed fee; (viii) Holders of certificates must inform the Pharmacy Board and pay such prescribed fee for any change in the characteristics and extension in range of registered pharmaceutical products; <p>(IV) The Pharmacy Board may exempt any local manufactured pharmaceutical products from registration</p>	
Plant Protection Act	(I) Section 1(b) of the Act has been repealed and replaced to specify who may issue plan import	(I) The National Plant Protection Office (NPPO) may issue a plant import permit on such terms and conditions as it may determine.	Permanent

	<p>permit;</p> <p>(II) Section 21(1)(a) has been repealed and replaced to introduce a time limit for notification of importation.</p>	<p>(II) Any person who imports or causes the importation of any plant, plant product or other regulated article must notify the arrival of such importation at least 2 days before.</p>	
Police Act	<p>(I) Amendment of Section 13G in respect of obstruction of police officers to allow other Acts and/or enactments to find its application thereunder.</p> <p>(II) Amendment of Section 24(4) in respect of offences and penalties.</p>	<p>(I) The words “or under any other enactment” has been added after “under this Act”.</p> <p>(II) There has been an increase in the penalty in respect of any person who commits an offence under the Act or any regulation thereunder for which no specific penalty is provided. The offender is liable to a maximum fine of MUR50 000 and to imprisonment for a maximum term of five years.</p> <p>(i) The penalty in respect of any person who commits an offence under this said Act or any regulation thereunder, for which no specific penalty is provided, has been increased as follows:</p> <p>(ii) The fine has been increased from MUR10 000 to MUR 50 000;</p> <p>(iii) The term of imprisonment has been increased from two years to five years.</p>	Permanent
Public Debt Management Act	<p>(I) Addition of new Section 6(1)(A) with regards to deductions from the public sector debt</p>	<p>(I) The following items shall be deducted from the public sector debt:</p> <p>(i) Any cash balance or cash equivalent held by Government with the Bank of Mauritius or any financial</p>	Permanent

	<p>(II) Repealing Sections 7 and 8(2)(a), and deleting Sections 10(1)(d) and 10(2) to remove any mention of the public sector debt ceiling</p> <p>(III) Addition of new Section 10(5) with regards to submission of certain financial information to the Ministry</p>	<p>institution in excess of an aggregate amount of MUR200-million;</p> <p>(ii) Any cash balance or cash equivalent held by non-financial public sector bodies in any financial institution in excess of an aggregate amount of 300 million rupees;</p> <p>(iii) Any equity investment held by Government or non-financial public sector bodies in any private sector entity; or</p> <p>(iv) Such other money as may be prescribed.</p> <p>(II) All such repeals and deletions have been made to remove the public sector debt ceiling.</p> <p>(III) Every director or head of non-financial public sector bodies shall, within 15 days after the end of every quarter, submit (i) cash balances and cash equivalents, held with any financial institution, and (ii) equity investment held In any private sector entity.</p>	
Public Health Act	<p>(I) Amendment of Section 79(1)(b)</p> <p>(II) Addition of new Section 79A – Regulations to</p>	<ul style="list-style-type: none"> • The Minister may make regulations to prevent the resurgence and/or the further spread of the epidemic. • Any such regulation may provide that any contravention may constitute an offence punishable by a fine which has increased from MUR500 to MUR 200 000 and to 	Permanent (as long as Regulation in question remains into force)

	prevent resurgence of epidemic	imprisonment which has increased from six months to five years.	
Public Officers Protection Act	<p>(I) Section 3(1)(A) and (B) Definition of offences against public officers widened and penalty increased</p> <p>(II) Section 3(2) - Penalty increased</p> <p>(III) Section 4 Period to initiate a Civil Action against the State increased</p>	<p>(I) It is now an offence to threaten and intimidate a public officer.</p> <p>(i) The maximum fine for an offence committed with force or violence against a public officer, on conviction, has been increased from MUR100 000 to 200 000.</p> <p>(ii) The maximum term of imprisonment for an offence committed with force or violence against public officers, on conviction, has been increased from two years to five years.</p> <p>(II) The maximum fine for an offence committed without force or violence against a public officer, on conviction, has been increased from MUR500 to MUR50 000. In the case of a second or subsequent offence, the penalty shall be as provided in section 3(1).</p> <p>(III) A Civil Action against the State, for which the time period of two years has expired during the COVID-19 period, may still be instituted, provided it is instituted not later than three months after the COVID-19 period lapses.</p>	Temporary
Public Procurement Act	Addition of new Section 36(6) in respect of opening of bids.	<ul style="list-style-type: none"> The opening of a bid may during the COVID-19 period and such further period as may be prescribed be made through technological means subject to such guidelines as the Policy Office may issue. 	Temporary

<p>Registration Duty Act</p>	<p>Addition of new Sections 3B(2A) and 33(4) - extending the time period for registration of documents during the COVID-19 period.</p>	<ul style="list-style-type: none"> (i) In the event the time limit of 15 days to object to the receiver's decisions as regards transfer of shares expires or falls entirely or partially during the COVID-19 period or 10 days after, the person may object to the notice by registered post not later than 30 days after such periods; (i) If the time period of four months for objections to be dealt with by an objection unit expires or falls entirely or partially during COVID-19 period or one month after, the objection(s) shall be dealt with not later than two months after such periods; (ii) If the delay specified in the sixth schedule (time limits) for presenting a deed to the Registrar-General expires or falls entirely or partially during COVID-19 period or such period as may be specified in the sixth schedule after the COVID-19 period lapses, no surcharge is payable provided deed is presented to the Registrar-General not later than such period as may be prescribed in the sixth schedule; (iii) Where time limit specified in the sixth schedule to register a document expires or falls entirely or partially during COVID-19 period or such period as may be specified in the said schedule after COVID-19 period lapses, no penalty shall be charged provided the document is registered not later than such period as may be prescribed in the sixth schedule. 	<p>Temporary</p>
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<p>Road Traffic Act</p>	<p>(I) Amendment of Section 7 (2)(b) and 7 (4)(c)– Right of actual owner</p> <p>(II) Addition of new Section 22(10(aa)) – Application for a licence</p> <p>(III) Amendment of Section 99(1)(c) - Appeal (Public Service Vehicles and Carriers)</p> <p>(IV) Amendment of Section 166A(8) – Licensing of Petrol Service Stations</p> <p>(V) Amendment of Section 169(1) – Appeal</p>	<p>(I) Right of actual owner</p> <p>(i) The delay of appeal of an order made by the Commissioner under section 7(2)(a) is extended from 10 to 21 days of the notification of the order.</p> <p>(ii) The delay of appeal of an amendment, by the Commissioner, to the register and registration book is extended from 10 to 21 days of notification of the amendment.</p> <p>(II) Renewal of Licence</p> <p>(i) No 50% surcharge on tax will be applied for renewal of licences expired on 31 March 2020, 30 April 2020, 31 May 2020 or such other prescribed date provided the licence is renewed by 31 August 2020 or such other prescribed date.</p> <p>(III) Appeal under section 99</p> <p>(i) The delay of appeal of a decision of the National Transport Authority (NTA) to grant, revoke or vary a licence is extended from 10 to 21 days of the said decision.</p> <p>(IV) Appeal under section 166A(8)</p> <p>The delay of appeal of a decision of the NTA under section 166A is extended from 10 to 21 days of the decision.</p> <p>(V) Appeal under section 169(1)</p> <ul style="list-style-type: none"> The delay of appeal, of the refusal of the Commissioner to grant an instructor’s licence, a driving school licence or a variation of the conditions of the aforementioned licences, is extended from 10 to 21 days of notification of the refusal. 	
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	<p>(VI) Amendment of Section 190(3) – Regulations</p> <p>(VII) Addition of new Section 191(1A) and (1B) – Fixed Penalty Notice</p> <p>(VIII) Addition of new Section 195(1A), (1B) and (1C) – Photographic Enforcement Device Notice (“PEDN”)</p>	<p>(VI) Offence under Regulation</p> <ul style="list-style-type: none"> Penalties have been increased from a fine of MUR 10,000 and 1 year imprisonment to MUR 50,000 and 2 years. <p>(VII) Fixed Penalty Notice (“FPN”)</p> <p>(i) Where before or during the COVID-19 period, a person commits an offence specified in the 2nd column of the Fourth Schedule to the Act and –</p> <p>(ii) Elects to accept a FPN but the 28 days’ period for payment expires during the COVID-19 period, the appropriate fine shall be paid not later than 28 days after the COVID-19 period lapses.</p> <p>(iii) Refuses to accept a FPN –</p> <ul style="list-style-type: none"> - The FPN shall be served not later than 14 days after the COVID-19 period lapses; and - The appropriate fine shall be paid not later than 28 days after the COVID-19 period lapses. <p>(VIII) PEDN</p> <ul style="list-style-type: none"> Where – (i) Before the COVID-19 period, an offence is detected by a Photographic Enforcement Device (PED) but a PEDN was not served within the 14 days’ time limit; or (ii) During the COVID-19 period, an offence is detected by a PED, <p>the PEDN shall be served not later than 14 days after the COVID-19 period lapses.</p>	
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	<p>(IX) Addition of new Section 198 – Sanitary measures to be observed during COVID-19 period and further period</p> <p>(X) Amendment of Sixth Schedule – Procedural Rules of the Motor Vehicle Insurance Arbitration Committee at paragraphs 4 (determination of dispute by the Committee) and 5 (communication of the Committee’s findings)</p>	<ul style="list-style-type: none"> Where the 28 days’ time limit for payment expires during the COVID-19 period, the appropriate fine shall be paid not later than 28 days after the COVID-19 period lapses. <p>(IX) Minister may make regulations making provisions for sanitary measures to be observed. Any contravention shall constitute an offence punishable by a fine not exceeding 50,000 rupees and imprisonment for a term not exceeding 2 years.</p> <p>(X) Determination of dispute – time extended from six weeks to four months; Communication of Committee’s findings – time extended from two weeks to six weeks.</p>	
Sports Act	(I) Amendment of Section 3(1) (Status of Athletes) and addition of new subsection (f) has been added	(I) Every athlete engaged in sports activities (including training and competition) shall, during the COVID-19 period or such other prescribed period, adhere to any protocol set up by the Mauritius Sports Council and Sports Medical Unit.	Temporary

	<p>(II) Addition of new Section 4(6)-(7) (National Sports Federations)</p> <p>(III) Addition of new Section 6(5-6) - (Functions and powers of National Sports Federations) by adding new subsections (5) and (6)</p> <p>(IV) Amendment of Section 10(1) (Assistance to National Sports Federations) by amending subsection (1) and adding a new subsection (4)(h) has been added.</p> <p>(V) Amendment of Sections 11, 12, 13, 14, 15 and 17</p>	<p>(II) National Sports Federations (“NSF”) and sports club to abide by directives issued by the Minister responsible for the subject of sports during the COVID-19 period or such other prescribed period.</p> <p>Organisation by NSF (including authorisation of organisation) as well as participation in international events abroad –</p> <p>(i) Are not permitted during the COVID-19 period; and</p> <p>(ii) After the COVID-19 period lapses and for such period as may be prescribed, may be carried out only with the authorisation of the Minister.</p> <p>(III) After COVID-19 period expires –</p> <p>(i) NSFs shall ensure that all sanitary measures prescribed are taken before resuming training and competition; and</p> <p>(ii) Training and competition are to be organised behind closed doors for such period as may be prescribed.</p> <p>(IV) Assistance, financial or otherwise, to NSFs under section 10(1) is excluded during the COVID-19 period, and a failure to comply with sections 4(6) and 4(7) may result in NSFs being deprived of assistance under section 10.</p> <p>(V) All the concerned entities are to abide by all provisions made under the Sports Act during the COVID-19 period and for such other prescribed period.</p> <p>(VI) All the concerned entities are to abide, not only by all provisions made under the Sports Act, but also any</p>	<p>Temporary</p> <p>Temporary</p> <p>Permanent</p>
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	(VI) Amendment of Sections 27, 31 and 35	directives issued by the Minister during the COVID-19 period or such other prescribed period.	Permanent.
	(VII) Addition of new Section 44(1A) (Sports Installations and Equipment)	(VII) The Minister may, after consultation with organisations or authorities concerned, give such written directions as he considers necessary for the use, by national squads, of any sports installations or equipment set up with the assistance of Government and such directions shall be complied with, and that during the COVID-19 period or such other period as may be prescribed. he provisions of subsection (1) are extended to the COVID-19 period or such other prescribed period.	Temporary
	(VIII) Addition of new Section 48(2) (Assistance to sports organisations)	(VIII) Assistance to sports organisations registered under the Registration of Associations Act, financial or otherwise, shall be suspended during the COVID-19 period or such other period as may be prescribed. Section 48(1) will not be applicable during the COVID-19 period or such other prescribed period	Temporary
	(IX) Addition of new Paragraph 1(l) to the Second Schedule (Rules Applicable to National Sports Federations) by adding a new subparagraph 1(l)	(IX) NSFs to make provision in their rules for specific measures to be taken by the athletes, coaches and any relevant person during the COVID-19 period or such other prescribed period.	Temporary
		(X) Regional Sports Committees have an obligation to abide by any directives issued by the Minister during the COVID-19 period or such other prescribed period.	Temporary

	(X) Addition of new Paragraph 1(e) to the Fourth Schedule (Rules Applicable to Regional Sports Committees) by adding a new subparagraph 1(e)		Temporary
Statutory Bodies (Accounts and Audit) Act	Addition of new Section 3(2) - (Powers of Minister) by adding a new subsection (2)	<p>(i) During the COVID-19 period, a meeting of the Board may be held –</p> <ul style="list-style-type: none"> • By way of physical meeting with a number of members necessary to constitute a quorum only; or • By way of audio, or audio and visual communication with all members who shall be able to simultaneously hear each other. <p>(ii) Notice of a meeting may be given by written resolution, which shall be signed or assented to by all members entitled to receive a notice, and such a resolution shall be as valid and effective as having had been duly passed at a meeting. A written resolution may consist of several documents, including facsimile, electronic mail or other similar means of communications and shall be signed or assented to by one of more members.</p>	Temporary
Sugar Insurance Fund Act	Addition of a new section 56A (Temporary Measures during COVID-19 period)	<p>(i) The crop year for 2020 shall start on 1 February 2020 and end on 28 February 2021.</p> <p>(ii) Subject to section 24(4), the general insurance premium and the provisional estimate for the crop year starting 28 February 2020 shall be recovered –</p>	Temporary

		<ul style="list-style-type: none"> • Through the Syndicate on or before 15 July 2020 of the crop year for which the premium is payable; or • From the insured after 15 July 2020. <p>(iii) By the end of the prescribed period after the COVID-19 period lapses, and subject to section 40(2), every planter and métayer shall register with the Sugar Insurance Fund Board all his cane plantations for the following crop year.</p> <p>(iv) Subject to the Act, and on account of the COVID-19 period, the Minister responsible for the subject of agro-industry and food security may determine the start and end date of a crop year, provided that it does not end later than 30 April in that following year.</p>	
Tourism Authority Act	<p>(I) Addition of Section 71A in respect of pleasure crafts use.</p> <p>(II) Addition of Section 126(4A) in respect of fixed penalties.</p> <p>(III) Addition of Section 131(6(a)) in respect of</p>	<p>(I) In the interest of public health, the Tourism Authority can issue regulations to restrict number of passengers on board pleasure crafts and introduce any other conditions as may be necessary. Failure to comply with such regulations will constitute an offence.</p> <p>(II) Delays</p> <p>- Should the prescribed delay of 14 days for payment of a fixed penalty expire or fall entirely or partially during the COVID 19 period or 30 days after, payment must be effected within three months after such periods lapses.</p> <p>(III) Payment of renewal fees</p> <p>(i) Should time limits for renewal of tourist accommodation certificates, tourist enterprise licences, pleasure crafts</p>	Temporary

	delays for renewal of licences.	<p>licences and canvasser permits expire or fall entirely or partially during COVID-19 period or one month later, they shall still be valid and will remain so for a period of 12 months after such periods lapses.</p> <p>(ii) Payment of renewal fees may be made in equal monthly instalments but any failure to honour 3 consecutive instalments shall invalidate the above certificates, licences and permits.</p>	
Transcription of Mortgage Act	Addition of Section 63(1A) in respect of special relief for searches.	<ul style="list-style-type: none"> No fee will be levied for the month of April 2020 or such other month as may be prescribed for searches in the mortgage or transcription books 	Temporary
Utility Regulatory Authority Act	<p>(I) Amendment of Section 171(b) (Right of access to information) by amending subsection 1(b)</p> <p>(II) Addition of new Section 25(2A) - (Maintenance of public register) by</p>	<p>(I) The Utility Regulatory Authority may now request in writing a licensee to provide information electronically or otherwise.</p> <p>(II) Subject to the Authority requesting information –</p> <p>(i) Any person may request to inspect the public register electronically may be made to the Authority; and</p> <p>(ii) The Authority shall take the necessary actions to provide the person with electronic copies of the public register.</p>	Permanent
Value Added Tax Act	Additions have been made to the Fifth schedule of the Act in respect of zero-rating VAT.	<p>The following items have been added to the list of zero-rating supplies:</p> <p>(i) Protective masks against dust, odours and the like of HS code 6307.90.30;</p>	Permanent

		<ul style="list-style-type: none"> (ii) Other breathing appliances and gas mask, excluding protective masks having neither mechanical parts nor replaceable filters of H.S code 9020.00.00; and (iii) Hand sanitizers of H.S code 3808.94.10. 	
Workers' Rights Act (the "WRA")	(I) Amendment of Section 2 - Amending definition of past services. Section 3(2)(d) amended in respect of the non-application of the WRA to workers working from home except in relation to specific provisions of the WRA.	<p>(I) Definition of past services</p> <ul style="list-style-type: none"> (i) Means service with an employer from period starting on date worker is employed by employer until payment of contributions to the Portable Gratuity Fund following its entry into force. <p>(II) Work from home</p> <ul style="list-style-type: none"> • An employer may require any worker to work from home provided a minimum notice of 48 hours is given to the worker. <p>(III) Flexitime</p> <ul style="list-style-type: none"> (i) Minimum notice of 48 hours to be given to worker; (ii) Restricted circumstances in which worker may request to work on flexitime have been removed namely specific conditions that worker must care for his child where the child is below school age or child has an impairment. 	Permanent
	(II) Addition of new Section 17A in respect of 'work from home' policy and also added to the definition of worker.		Permanent
	(III) Amendment of Section 22 in respect of flexitime.	<p>(IV) Shift work</p> <ul style="list-style-type: none"> • No allowance shall be paid to a worker working on night shift from commencement of this subsection and until such further period as may be prescribed. 	Permanent

	<p>(IV) Addition of new Section 23(7) in respect of shift works.</p> <p>(V) Addition of new Section 24(A) in respect of overtime.</p> <p>(VI) Addition of new Section 45(12) in respect of annual leaves.</p> <p>(VII) Addition of new 64(1A) in respect of protection against termination of</p>	<p>(V) Overtime</p> <p>This section shall apply to workers in the following industries: Blockmaking, construction, stone crushing and related industries Manufacturing sector governed by the Factory Employees (Remuneration) Regulations 2019</p> <p>From commencement of this section and until such further period as may be prescribed, the rate applicable to overtime (i) worked on public holidays (including Sundays) shall be at a rate of not less than twice the normal basic hourly rate per hour;</p> <p>(ii) worked in excess of 45 hours or such lesser number of agreed hours of work in any week, not being hours of work referred to in subparagraph (i), at not less than one and a half times the basic hourly rate per hour for every additional hour of work performed</p> <p>(i) Employers can grant, in lieu of overtime, time off to the employees at the rate specified in terms of remuneration in respect of the additional number of hours worked.</p> <p>(VI) Leave</p> <p>(i) Employer may during a period of 18 months as from June 2020 withhold up to 15 days' annual leave or such other number as may be prescribed;</p> <p>(ii) The maximum withholding of 15 days' annual leaves will not apply to a worker who has performed work during the COVID-19 period during such days as required by employer.</p>	<p>Permanent</p> <p>Permanent</p> <p>Permanent</p>
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	<p>agreement.</p> <p>(VIII) Addition of new Section 67(6) in respect of transfer or undertaking.</p> <p>Section 72(10) repealed and replaced.</p> <p>(IX) Section 72(A) inserted in respect of reduction of workforce in certain enterprises in the service sector.</p>	<p>(VII) Protection from termination</p> <p>(i) No termination may be effected in the months during which an employer benefitted from the Wage Assistance Scheme or received some other financial assistance from the Government.</p> <p>(ii) Any termination on the above basis entitles the worker to the transition and employment benefit.</p> <p>(VIII) Transfer of undertaking</p> <p>(i) Rights of workers to be consulted on termination and alternatives have been removed and prohibition on less favourable employment terms upon transfer of undertaking lifted.</p> <p>(IX) Reduction of workforce</p> <p>In respect of the sectors listed below, the following accelerated redundancy applies:</p> <p>(i) Employers do not need to consult with workers representatives or trade unions to consider alternatives to termination;</p> <p>(ii) Employers may now directly give notice to the Redundancy Board at least 15 days before intended reduction;</p>	<p>Temporary</p> <p>Permanent</p> <p>Permanent</p>
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		<p>(iii) Where the board find that the reduction of workforce or closing down are justified, the worker shall receive only 30 days wages as indemnity,</p> <p>(iv) Where the board is of the view that the reduction of workforce or closedown is unjustified, the Board shall order the employer to pay the worker severance allowance at a rate of 3 months per year of service(Section 72(10)).</p> <p>(v) Where the reduction of workforce or closedown of enterprise is justified, at the request of the employer and subject to the consent of the worker or category of workers can be put on leave without pay for such a period as the employer may specify upon the condition of resumption of employment on such new terms and conditions as the employer may offer to the worker.</p> <p>The sectors which this accelerated redundancy procedure shall apply are as follows:</p> <ul style="list-style-type: none"> • Air traffic control; • Air transport services; • Civil aviation and airport, including ground handling and ancillary services • Health; • Hospital; • Port, including cargo handling services and other related activities in the ports including loading, unloading, shifting, storage, receipt and delivery, 	<p>Permanent</p>
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	<p>(X) Section 84(b)(ba) inserted in respect of transition unemployment benefits for workers on leave without pay.</p> <p>(XI) Amendment of Section 94 to postpone the entry into force for payment of contributions to Portable Retirement Gratuity Fund.</p> <p>(XII) Section 127 (6A)(a)(b) inserted in respect of savings and transitional provisions.</p>	<p>transportation and distribution, as specified in section 36 of the Ports Act</p> <ul style="list-style-type: none"> • Customs • Electricity • Hotel services • Radio and television • Refuse disposal • Telephone • Transport of passengers and goods • Water supply <p>(X) Transition unemployment benefit</p> <ul style="list-style-type: none"> • Where worker proceeds on leave without pay pursuant to an order of the Redundancy Board and has during this period not taken any other employment, he shall be entitled to transition unemployment benefit. <p>(XI) Portable Retirement Gratuity Fund</p> <ul style="list-style-type: none"> • Contributions to the above fund will start on such date as may be prescribed. <p>(XII) Savings and transitional provisions</p> <p>(i) If a worker retires or dies on or after 1 January 2020 and in the event no contributions have been</p>	
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		<p>made in respect of portable retirement gratuity fund, past services, shortfall or surplus of contributions or joint liability of employer and job contractor to pay contributions, the worker or his legal heirs as the case may be are entitled to any gratuity to be paid by employer and the amount of such gratuity is to be calculated in such manners as may be specified;</p> <p>(ii) If a worker resigns or its employment terminated on or after 1 January 2020 and where the above contributions have not been made, any contribution to be made by employer to the Portable Retirement Gratuity Fund must be calculated as prescribed.</p>	
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II. The Quarantine Act

<u>SECTIONS</u>	<u>AMENDMENTS</u>	<u>WHAT DOES IT SAY</u>	<u>APPLICABILITY</u>
Section 10	The Act repeals The Quarantine Act 1954.	<p>(I) Duty to disclose communicable disease</p> <p>A duty is imposed on every person to report to a quarantine officer if he suspects that he has or may have a communicable disease, or may be infested with vectors, or</p>	Permanent

