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1. LEGAL SYSTEM

1.1 Legal System

Type of Legal System

Originally a French and a British colony, Mauritius has largely inherited from both the civil and common law traditions, so that it has now formed its own distinctive and hybrid set of laws.

The Basic Organisation of the Judicial Order

Sources of Mauritian law

The primary sources of law in Mauritius emanate from:

• the written Constitution, which is the supreme law of the country;
• the legislature; i.e., the Parliament, which enacts laws in accordance with its power to make laws under the Constitution;
• the executive, which administers the laws enacted by Parliament;
• the judiciary, which interprets the laws; and
• judicial precedent, legal customs, equity and doctrine.

The Mauritian court system

The Mauritian judicial system consists of two tiers: the Supreme Court and the subordinate courts.

At the apex of the Mauritian court system is the Supreme Court. Under the Constitution, the Supreme Court has been empowered to declare any other law that is found to be inconsistent with the Constitution as null and void, and has been conferred with the power to determine any civil or criminal proceedings, with complete independence and impartiality.

When sitting in its original jurisdiction as a court of first instance, the Supreme Court is composed of various divisions, such as the Family Division, the Master’s Court, the Commercial Division, the Criminal Division and the Mediation Division. The Financial Crimes Division is a new division of the Supreme Court.

When sitting in its jurisdiction as an appellate jurisdiction, the Supreme Court hears appeals from subordinate courts and from decisions of the Supreme Court sitting in its original jurisdiction. Hence, the Appellate Division of the Supreme Court sits as the Court of Civil Appeal or the Court of Criminal Appeal.

Additionally, any appeal against a decision of the Court of Civil Appeal or the Court of Criminal Appeal must be lodged with the Judicial Committee of the Privy Council in England.

The subordinate courts comprise various courts, such as the Intermediate Court, the Industrial Court, the District Courts, the Bail and Remand Court, and the Court of Rodrigues.

The main rules regulating proceedings before the Supreme Court and the subordinate courts are contained in several pieces of legislation, including the Courts Act 1945, the Court of Civil Appeal Act 1963, the Criminal Procedure Act 1863 and the Supreme Court Rules 2000.

The Supreme Court

The Supreme Court is a superior court of record that has original jurisdiction to hear and determine civil and criminal matters, to interpret the Constitution, to act as a court of equity and to exercise general powers of supervision over all the subordinate courts.

Recently, the Judicial and Legal Provisions (Amendment No 2) Act 2018 (the “2018 Act”), which came into force on 3 January 2019, has amended the jurisdictions of the Supreme Court, the Intermediate Court and the District Courts in civil matters. Hence, when sitting in its original jurisdiction, the Supreme Court has jurisdiction to hear and determine the following civil mat-
2. RESTRICTIONS TO FOREIGN INVESTMENTS

2.1 Approval of Foreign Investments

Foreign investors may invest in a number of fields, such as:

- agro-industry;
- aqua-culture and ocean economy;
- education;
- financial services;
- healthcare;
- hospitality;
- property development and smart cities;
- ICT-BPO (information and communications technology, and business process outsourcing);
- life sciences;
- logistics;
- manufacturing; and
- media and creative industries.

Depending on the nature of the field, most activities would require prior approval from the Economic Development Board (EDB) and/or other relevant authorities.

Businesses engaged in unregulated activities may start operations immediately after registering with the Corporate and Business Registration Department.

Investors should ensure that they hold the appropriate licence before starting a regulated activity.

Investing in Certain Regulated Activities

- Banking – licence from the Bank of Mauritius.
- Freeport activities – Freeport Certificate issued by the Economic Development Board.
- Tourism-related activities – licence from the Tourism Authority.
- Telecommunications operations – licence from the Information and Communication Technologies Authority.
• Education and training – licence from the Early Childhood Care and Education Authority, the Private Secondary Education Authority and/or the Tertiary Education Commission.
• Healthcare activities – licence from the Ministry of Health and Quality of Life.
• Gambling and gaming activities – licence from the Gambling Regulatory Authority.
• Offshore petroleum activities – licence from the Department for Continental Shelf, Maritime Zones Administration and Exploration.

Investing in Financial Services
Entities intending to carry out financial services in Mauritius must, as a rule, obtain the relevant licences from the Financial Services Commission (FSC) or the Central Bank (in the case of banking activities) to be able to carry out such services.

Moneylending was previously regulated by the Bank of Mauritius. It will now fall under the purview of the FSC.


The Bank of Mauritius Act 2004 was amended to cater for the ability of the Bank of Mauritius to raise loans by itself or through its subsidiary, or, acting as an agent of government, by the issue of securities for investment in projects or companies promoting the sustainable economic development of Mauritius, including the blue economy and green economy.

The Bank of Mauritius may now – by itself, through a subsidiary or any other legal entity – establish a credit scoring services agency for the purpose of providing credit scores on such terms and conditions as it may determine.

The powers of the conservator have widened, such that the conservator now has all the powers of the shareholders, directors and officers of the financial institution and may operate the financial institution in its own name unless otherwise specified by the board of directors of the central bank.

The Virtual Asset and Initial Token Offering Services Act 2021 was enacted on 16 December 2021 to provide a legal framework for any virtual asset service provider, and to any issuer of initial token offerings, that carries out business in or from Mauritius.

Investing in Property Development
Under the Non-Citizens (Property Restriction) Act 1975, a non-citizen cannot hold immovable property, including leasehold or freehold property, without an authorising certificate from the Prime Minister's Office (PMO).

However, no authorisation is required where:

• the property is held by virtue of a lease agreement for a term not exceeding 20 years;
• the non-citizen holds, disposes of or otherwise deals with shares or other securities of a company that is desirous of being admitted for quotation on the Official List of the Stock Exchange of Mauritius (SEM) through a public issue, offer for sale or private placement, or admitted to any market established under the Stock Exchange Act 1988;
• the non-citizen purchases or otherwise acquires any luxury villa, penthouse or other similar properties used, or available for use, as a residence with or without attending services or amenities from a company holding a certificate under the Invest Hotel Scheme, Property Development Scheme or Smart City Scheme as per the Economic Development Board Act 2017;
the non-citizen purchases or otherwise acquires an immovable property, a right to immovable property or part of a building, for business purposes, on production of an authorisation from the EDB after it has obtained the approval of the PMO;

• the non-citizen purchases or otherwise acquires an apartment used, or available for use, as a residence in a building of at least two floors above ground floor, provided the purchase price is not less than MUR6 million, on production of an authorisation from the EDB after it has obtained the approval of the PMO;

• the non-citizen purchases or acquires a plot of service land for the construction of a residence from a company holding a certificate under the Smart City Scheme prescribed under the EDB Act 2017; or

• the non-citizen purchases or otherwise acquires a residential property from a company holding an Integrated Resort Scheme certificate or a Real Estate Scheme certificate.

The definition of non-citizen also includes a foundation that has a person who is not a citizen of Mauritius as (i) a founder, (ii) a beneficial owner or an ultimate beneficial owner, or (iii) a beneficiary, under the Foundations Act 2012.

Investing in Securities
Foreign investors may invest in any securities listed on a securities exchange. However, the Securities (Investment by Foreign Investors) Rules 2013 provides that a foreign investor cannot acquire interests in a Mauritian sugar company listed on a securities exchange without prior written consent of the FSC where, as a result of such investment, 15% would be held by foreign investors.

2.2 Procedure and Sanctions in the Event of Non-compliance
Other Regulated Activities
An application for authorisation has to be made to the relevant authority.

Financial Services
An application for a licence must be made to the FSC prior to setting up and must be accompanied by:

• a business plan;
• fees as specified in the FSC Rules;
• other information required by the Commission to determine the application; and
• particulars and information relating to promoters, beneficial owners, controllers and proposed directors.

Property Development
An application on the prescribed form must be filled in and submitted to the EDB.

Consequences of Investing Without Approval
Financial services
Any person who operates without securing an FSC licence shall commit an offence and shall, on conviction, be liable to a fine not exceeding MUR500,000 and to imprisonment for a term not exceeding five years.

Property development
In the case of a property that is acquired by a foreigner, without an authorising certificate, the curator shall take possession of the property and cause it to be sold.

2.3 Commitments Required From Foreign Investors
Conditions Attached to an FSC Licence for Financial Services
The FSC shall not grant an application unless it is shown to its satisfaction that:
• the application complies with the provisions of the law;
• the criteria for the licence are met;
• the applicant has adequate resources, staff with appropriate competence and experience to carry out the activity for which the licence is sought;
• the applicant and each of its controllers and beneficial owners are fit and proper persons to carry out the business for which the licence is sought; and
• the applicant has adequate arrangements for proper supervision of everything done under the licence to ensure compliance with the law.

Conditions Attached to an Acquisition of Property
Conditions attached to an acquisition under the Non-Citizens (Property Restriction) Act are as follows:

• the non-citizen shall not use the apartment for any purposes other than those for which the authorisation has been granted;
• the non-citizen shall not transfer or dispose of the apartment without authorisation and under such conditions as may be imposed;
• the non-citizen shall not engage in any property speculation whatsoever and an authorisation shall be valid for six months;
• any non-citizen acquiring an apartment shall not be eligible to make an application for the status of resident in Mauritius;
• the land duties and taxes shall be paid on the present market value of the immovable property, which may be subject to review by the Registrar General; and
• the shares of the company (where applicable) are not in any manner disposed of without prior approval under the Non-Citizens (Property Restriction) Act.

2.4 Right to Appeal
EDB
There is no review on non-authorisation from the EDB. An authorisation will be granted if the criteria are met.

FSC
A Review Panel conducted by the FSC has been established; however, it shall not hear an application relating to a decision of not granting a licence, approval or authorisation for the conduct of a financial services activity.

Immovable Property
An action can be brought before the Supreme Court on disputes relating to immovable property.

3. CORPORATE VEHICLES

3.1 Most Common Forms of Legal Entities
The corporate vehicles available in Mauritius include:

• companies;
• partnerships (*sociétés*);
• limited partnerships;
• trusts; and
• foundations.

Companies
Companies may be private or public. A company is deemed to be a public company unless it is stated otherwise in its application form for incorporation or its constitution. A private company cannot have more than 50 shareholders and cannot offer its shares to the public.

A company may be set up as follows:

• limited by shares (most common);
• limited by guarantee;
• limited by shares and guarantee;
• unlimited; and
• limited life (common for private equity funds and suitable for joint ventures or projects).

Except for the fourth point above, the liability of the shareholders is limited to the amount payable on the shares issued to them; for the second point, liability of the members is limited by the constitution to such amount as the members may respectively undertake to contribute to the assets of the company in the event of it being wound up.

A company set up as a limited life company has an initial life not exceeding 50 years, subject to the alteration of its constitution extending the duration of the company to such period or periods not exceeding an aggregate of 150 years. A limited life company may have categories of interests in the company, such as an interest in the profits of the company, an interest in the capital of the company, or an interest in the management of the company.

A company limited by shares may be incorporated with one shareholder and with one share (no minimum share capital amount); typically share capital would start at MUR1.00 or USD (or any foreign currency) 1.00.

**Partnerships (Sociétés)**
Partnerships in Mauritius are referred to as sociétés and are governed by the Commercial Code and Civil Code. The life of a partnership is limited to a maximum of 99 years.

Liability of each partner in a general partnership (Sociétés en Nom Collectif) is unlimited, whereas in a limited partnership (Sociétés en Commandite Simple), there are two categories of partners: limited partners (les associés commanditaires) and unlimited, or general, partners (les associés commandites). Limited partners enjoy the benefit of liability limited to the extent of their respective contributions to capital, whereas unlimited partners are liable to contribute, in full, to the debts and liabilities of the limited partnership.

**Limited Partnerships**
Whilst limited partnerships may be formed under the Commercial Code and Civil Code, they may also be created under the Limited Partnerships Act 2011 (LPA). A distinguishing feature is that at the time that the limited partnership is registered, the partners of the limited partnership may elect that the partnership has legal personality.

Similar to partnerships organised under the Commercial Code and Civil Code, the partners in a limited partnership under the LPA are of two types: general partners or limited partners. General partners are jointly and severally liable for all the debts of the limited partnership without limitation, whilst limited partners (subject to the partnership agreement) are not liable for any debts of the limited partnership beyond the amounts contributed or agreed to be contributed.

**Trusts**
Trusts are governed by the Trusts Act 2001. A trust (other than a purpose trust) is limited to a duration of 99 years from the date of its creation. In the case of a purpose trust, an enforcer and a successor to the enforcer must be appointed when the trust is established, the duty of the enforcer/successor to the enforcer being the enforcement, if necessary, of the terms of the purpose trust. A trust is governed by the terms of its trust deed and the Trusts Act 2001.

**Foundations**
Foundations may be set up under the Foundations Act 2012. Contrary to popular belief that foundations are for charitable purposes only, foundations are increasingly used for non-charitable purposes; for example, wealth manage-
ment, estate planning or purely business purposes. A foundation is run by a council (similar to the board of a company). The foundation is governed by its charter (and articles, if applicable), subject to the Foundations Act 2012.

Variable Capital Company
A variable capital company (VCC) is set up as a company under the Companies Act 2001 and needs to be authorised by the FSC, the regulator for financial services in Mauritius, to operate. The VCC’s primary object is to operate as a fund; it can be set up as a standalone fund or may conduct its business through different sub-funds or special purpose vehicles (SPVs). The sub-funds and SPVs may choose to have a separate legal entity from the main fund.

The VCC has many advantages for the fund industry in as much as different types of fund structures can be regrouped under one entity – both collective investment schemes and closed-end funds can be set up under the same VCC. A VCC further allows for cross sub-fund and SPVs investment in that a sub-fund of a VCC is also allowed to invest in other sub-funds of the same VCC, provided such sub-fund or SPV has not previously invested in it. In terms of the protection of its investment portfolios, the assets and liabilities of the sub-funds and SPVs are segregated and ring-fenced, and are thus protected in the event of a winding-up, administration or receivership of the sub-funds, SPVs or the VCC.

3.2 Incorporation Process
Application for incorporation is made to the Registrar of Companies in a prescribed form, signed by the applicant and accompanied by the following documents:

- consent to act as director or secretary;
- certificate that the directorSECRETARY is not disqualified to act as such;
- in the case of a company having a share capital, consent to being a shareholder and to taking the class and number of shares noted in the application, as well as a statement of the consideration for the issue of those shares;
- in the case of a company limited by guarantee, a guarantee document signed by each member;
- notice of reservation of name, if any;
- the constitution of the company, if any is being specifically adopted; and
- under certain circumstances, a declaration regarding the beneficial ownership.

3.3 Ongoing Reporting and Disclosure Obligations
The Companies Act 2001 prescribes several filings to be made with respect to a private company, including filing in relation to changes in directors, secretary and shareholding. Filing is also required with respect to:

- a constitution (ie, equivalent to the memorandum and articles of association) adopted by the company or any amendment made thereto;
- a charge created over any asset of the company;
- change in registered office;
- financial statements (with auditor’s report, if applicable) or financial summary;
- annual report, if applicable; and
- annual return, if applicable.

3.4 Management Structures
Management of Company
Companies in Mauritius commonly have a unitary board structure. The business and affairs of a company are managed by, or under the direction or supervision of, the board.

Subject to modifications, adaptations, exceptions or limitations to the extent contained in the
Companies Act 2001 or in the constitution of the company, the board has all the powers necessary for managing, directing and supervising the management of the business and affairs of the company.

The amendments to the Companies Act 2001 introduce the requirement of the board of directors of a public company to include, at all times, at least two independent directors.

3.5 Directors’, Officers’ and Shareholders’ Liability

A director is liable, whether to the company or a shareholder, for breach of any statutory duty set out in the Companies Act 2001. Furthermore, there may be instances where a director may be liable to third parties such as creditors. The Act also imposes personal liability on directors in certain circumstances; for example, continuing to trade whilst the company is insolvent.

The duties of directors have been extended to include the duty to act in a manner that is not oppressive, unfairly discriminatory or unfairly prejudicial to shareholders.

There are limited circumstances where the courts may lift the corporate veil and these are:

- when the court is construing a statute, contract or other document;
- when the court is satisfied that a company is a “mere facade” concealing the true facts; and
- when it can be established that the company is an authorised agent of its controllers or its members, corporate or human.

4. EMPLOYMENT LAW

4.1 Nature of Applicable Regulations

In Mauritius, the employment relationship is governed mainly by legislation, case law, employment agreements and by collective agreements within certain industries. The main laws governing the employment relationship in Mauritius are the Workers’ Rights Act 2019 (the “Act”) and the Employment Relations Act 2008 (ERA).

The Act regulates the employment relationship of workers and employers, where a worker is defined as a person whose basic wage or salary is at a rate exceeding MUR600,000 per annum except in cases of discrimination, work from home regulation, equal pay, payment of remuneration, deduction of salary, juror’s leave, leave to participate in an international sports event, maternity/paternity benefits, medical facilities, termination including reduction of workforce, the portable retirement gratuity fund, eligibility to the Workfare Programme Fund compensation and violence at work, where the Act is applicable for all employees, notwithstanding their salary range.

4.2 Characteristics of Employment Contracts

Every employer has to provide to every worker engaged for more than 30 consecutive working days a written statement of particulars, within 14 days of the completion of the first calendar month. The main particulars of an employment contract are catered for in the Act and include the following:

- name of the employer;
- national pensions registration number of the employer;
- business registration number of the employer;
- address of the employer;
- nature of activity;
- name of the worker;
• gender;
• national identity card number/passport number of the worker;
• date of birth of the worker;
• address of the worker;
• date of commencement of agreement;
• place of work;
• grade, class or category of employment;
• rate and particulars of remuneration;
• interval at which remuneration is to be paid; and
• normal hours of work.

The above are the basic conditions that need to be incorporated in a contract of employment. However, they are not exclusive and many other conditions may be agreed upon between the employer and the employee in accordance with the specificities of the business.

Under the laws in Mauritius, a contract of employment may be for a determinate or indeterminate duration, subject to the nature of the work. An agreement made verbally will also be considered as a duly formed agreement.

4.3 Working Time
Employees may be employed on a full-time or part-time basis in Mauritius. The normal working hours for a full-time worker (other than a garde malade and a part-time worker) are 45 hours of work, excluding time allowed for meal and tea breaks, allocated as follows.

• Where the worker is required to work on five days in a week – nine hours’ work on any five days of the week, other than a public holiday.
• Where the worker is required to work on six days in a week:
  (a) eight hours’ work on any five days of the week other than a public holiday; and
  (b) five hours’ work on one other day of the week other than a public holiday.

No worker, other than a garde malade, shall, except in special circumstances and subject to any other enactment, be required to work for more than 12 hours per day.

Under the Act, where a worker works on a public holiday, the employer shall remunerate them in respect of any work done:

• during normal working hours, at not less than twice the rate at which the work is remunerated when performed during the normal hours on a weekday; or
• after normal working hours, at not less than three times the rate at which the work is remunerated when performed during the normal hours on a weekday.

The Act was amended to introduce new qualifications in the conversion of a full-time to part-time regime.

An employer shall now not require a worker to report to work or to continue to work where, during a period of extreme weather conditions, an order is issued by the National Crisis Committee requiring any person to remain indoors, or a state of disaster is declared.

Contributions made to the Portable Retirement Gratuity Fund are now deductible from any amount payable under the compromise agreement.

The end of year bonus section in the Act has been qualified to apply only to those workers who draw a monthly basic wage or salary of not more than MUR100,000.

4.4 Termination of Employment Contracts
In the case of a fixed-term contract, the contract comes to an end at the last day of the agreement.
An employment contract may also be terminated by the employer for the employee's poor performance or misconduct (including misconduct subject to criminal proceedings). In such cases the employer needs to provide the employee with an opportunity to answer any charge that has been levelled against the employee within the statutory timeline. Moreover, a notice of not less than 30 days must be given to the employee. Alternatively, the employee may be paid remuneration in lieu of the said notice.

The employee, on the other hand, may treat the employment agreement as terminated if they have been ill treated by the employer, in cases of non-payment of remuneration, where the employer fails to provide work and to pay remuneration under an agreement or if the employee is made to resign by fraud or duress.

Collective redundancies are implemented in cases of economic, technological, structural or any other similar reasons. The newly implemented Redundancy Board (the “Board”) is the entity that deals with all cases of reduction of workforce and closure of enterprises. Where the Board finds that the reasons for the reduction of the workforce or the closing down are unjustified, the Board shall order the employer to pay to the worker severance allowance at the rate of three months' remuneration per year of service. The employee may, however, consent to be reinstated in their former employment with payment of remuneration from the date of termination of their employment to the date of their reinstatement.

A prescribed period has been provided under which no reduction of the numbers of workers or termination of an agreement can be effected. The most recent amendment extended this period until 31 December 2021.

The contributions made by every employer and employee to the National Pensions Fund have been replaced by the Contribution Sociale Généralisée (CSG).

4.5 Employee Representations
Employee representation occurs at two levels: employee representation by the employee's representative in the event of a disciplinary hearing and employee representation at the level of trade union and collective bargaining with regard to the employer's management.

Representation in the Event of a Disciplinary Hearing
Prior to the termination of their agreement, an employee must be afforded with an opportunity to answer and explain any charge that has been levelled against them and where the opportunity afforded to answer the charge is the subject of a disciplinary hearing, the employee may have the assistance of a representative of their trade union or of a legal representative.

The employee may also have recourse to representation by a labour officer. Please note that a labour officer is an officer designated by the permanent secretary of the Ministry of Labour, Industrial Relations, Employment and Training whose main role is to look into labour complaints and disputes.

Employee’s Representation at the Level of Trade Union in the Employer’s Management
An employee’s representation at the level of trade union is a constitutional right in as much as, except with their own consent, they shall not be hindered in the enjoyment of their freedom of assembly and association; that is to say, their right to assemble freely and associate with other persons, and, in particular, to form or belong to trade unions or other associations for the protection of their interests. An employee’s representation at this level is governed by the ERA, which
elaborates on the right of employees to freedom of association with a view to promoting good employment relations, granting of negotiating rights to employees through their union representatives and assisting employers and union representatives to bargain effectively.

According to the ERA, an employer cannot interfere with the establishment, functioning or administration of a trade union of workers or promote or give assistance to a trade union of workers in order to place or maintain the trade union under their control. The union representatives are responsible to negotiate for the employees' rights catered for by the pieces of employment legislation and rights to participate in collective bargaining; that is, in relation to the terms and conditions of employment or rights pertaining to any procedure agreement.

5. TAX LAW

5.1 Taxes Applicable to Employees/ Employers

A resident of Mauritius is taxable on worldwide income, except an individual, whose foreign-source income is taxable only if it is remitted to Mauritius. Thus, income is deemed to be derived when the income is derived from Mauritius, regardless of whether that person was resident in Mauritius or elsewhere.

Equally, a non-resident is taxable in respect of income derived from Mauritius; for instance, income derived from any business carried on wholly or partly in Mauritius.

Employees

Individuals resident in Mauritius having an annual net income up to MUR650,000 are taxed at 10%. Net income derived above MUR650,000 will be taxed at 15%. The following deductions can be claimed from one’s net income.

In connection with employment, individuals are taxed after deducting their allowable deductions and allowances from their taxable income. The following are the deductions from one’s net income.

- Category A: individual having no dependants – MUR310,000.
- Category B: individual having only one dependant – MUR420,000.
- Category C: individual having two dependants – MUR500,000.
- Category D: individual having three dependants – MUR550,000.
- Category E: individual having four or more dependants – MUR600,000.
- Category F: retired person having no dependants and has income, other than specified income, or a disabled person who, in an income year, has no dependant – MUR355,000.
- Category G: retired person with one dependant and has income, other than specified income, or a disabled person who, in an income year, has one dependant – MUR465,000.

An individual (employed or self-employed) has to file income tax returns for the preceding income year, declaring one’s income and deductions to the Mauritius Revenue Authority (MRA).

Employers are required to operate a cumulative system of pay as you earn (PAYE) whereby tax withheld from emoluments that are made available to an employee has to be remitted to the MRA within 20 days.

If tax is underpaid under the PAYE system, the unpaid balance becomes payable on or before 30 September following the end of the income year. If tax is overpaid, a refund of the excess tax is made to the taxpayer.
Every month, every employer shall pay the amount of contribution to the MRA in respect of every employee who was employed during the preceding month.

The CSG and National Solidary Fund (NSF) contributions are payable at the prescribed rate on an employee’s basic wage/salary.

An employer is required to contribute 2.5% of remuneration to the NSF, subject to a maximum of MUR469 per month per employee, and to pay a monthly rate of 1.5% of the basic salary of every employee. A Human Resource Development Council Training Levy is also applicable on the basic wage/salary of an employee without any ceiling and the employer is required to calculate the levy payable on the full basic wages/salary payable.

Under the CSG:

• employees earning MUR50,000 or less monthly will be subject to a contribution of 1.5%, and 3% for the employers;
• employees earning more than MUR50,000 monthly will be subject to a contribution of 3%, and 6% for the employers;
• a public sector employee earning MUR50,000 or less monthly will not be subject to the contribution, and 4.5% for the employers;
• a public sector employee earning more than MUR50,000 monthly will not be subject to the contribution, and 9% for the employers; and
• an employee who is in domestic service earning MUR3,000 or less monthly, from one or more employers, shall not be subject to the contribution.

A person who earns MUR3 million or above yearly will be subject to a 25% solidarity levy.

A cap has been introduced on the solidarity levy at the rate of 10% of the sum of an individual’s:

• net income;
• dividend income received from tax-resident companies and co-operative societies; and
• share dividend as a partner of a Mauritian resident partnership or heirs.

The PAYE system now applies to the solidarity levy. Where the emolument of an employee exceeds MUR230,796 in a month, the employer is required to withhold, in addition to the 15% income tax, an additional tax not exceeding 25%.

5.2 Taxes Applicable to Businesses
A corporation resident in Mauritius is subject to tax on its worldwide income. A non-resident corporation is liable to tax on any Mauritius-source income, subject to any applicable tax treaty provisions. Corporations are liable to income tax on their net income, currently at a flat rate of 15%.

An eight-year income tax exemption has been introduced on the following income:

• derived from inland aquaculture in Mauritius by companies that started their operations on or after 4 June 2020;
• derived by a company that started its operations on or after 4 June 2020 and approved by the Higher Education Commission; and
• derived from the manufacturing of nutraceutical products by companies that have started their operations on or after 4 June 2020.

A person who has incurred capital expenditure on electronic, high-precision or automated machinery or equipment on or after 1 July 2020 can now claim a 100% annual allowance in that income year, provided the person does not also claim an annual allowance under the normal annual allowance rules.
Export of Goods
Companies engaged in the export of goods are liable to be taxed at the rate of 3% on the chargeable income attributable to that export based on a prescribed formula.

The benefit of the reduced income tax rate of 3% has been extended to freeport operators and private freeport developers engaged in the re-treating of used tyres and recycling of waste meant for the local market.

Société

Resident société
Every associate of a resident société shall be liable to income tax at a rate of 5% on their share of income from that société.

Non-resident société
A non-resident shall be liable to income tax as if the société were a company and shall pay income tax on its chargeable income at a rate of 10% if the annual income does not exceed MUR650,000 or, if it exceeds MUR650,000, 15%.

Companies Holding a Global Business Licence (GBL)
GBL-holding companies are taxed at the normal rate of 15%, except for an income tax exemption of 80%, which applies to foreign dividends, foreign-source interest income, profit attributable to a permanent establishment of a resident company in a foreign company, foreign-source income derived from a collective investment scheme (CIS), closed-end funds, CIS managers, CIS administrators, investment advisers or asset managers licensed or approved by the FSC and income derived by companies engaged in ship and aircraft leasing.

Corporate Social Responsibility (CSR)
Every year, a company has to set up a CSR fund equivalent to 2% of its chargeable income of the preceding year.

Value-Added Tax (VAT)
VAT shall be charged at the standard rate of 15% on all taxable goods and services, except certain food items that are zero-rating.

A compulsory registration is required where a person, in the course of furtherance of their business, makes taxable supplies and the turnover of their business exceeds, or is likely to exceed, MUR6 million a year.

Additionally, certain service providers (eg, accountants and auditors, attorneys and solicitors, consultants, surveyors, valuers) should compulsorily be VAT registered irrespective of their turnover.

The Finance Act introduced the arm’s-length principle to VAT.

The reverse charge provision on supply of services received from abroad has been amended such that it is now applicable only if:

• the taxable supply performed or utilised in Mauritius is made by a person who does not belong in Mauritius and is not VAT registered; and
• the recipient of the supply is a VAT-registered person.

The supply of digital or electronic services by a foreign supplier to a person in Mauritius will be subject to VAT.

Where a VAT-registered person is engaged in a project spanning several years and the MRA is of the opinion that the apportionment of input tax between taxable supplies and exempt sup-
plies on a prorated basis is not appropriate, it may require the registered person to apply an alternative basis of apportionment for input tax.

**Local Income Taxes**
Local income taxes levied by a local administration, such as urban councils, do not exist in Mauritius.

**Corporate Withholding Taxes**
There are no withholding taxes (WHTs) in Mauritius for payments made by GBL companies to non-residents not carrying out any business in Mauritius. There is no WHT on dividends received from resident companies or on payments made by a company having an annual turnover of less than MUR6 million.

The following withholding tax rates are applicable to certain other income streams:

- interest payable by any persons (other than banks or non-bank deposit-taking institutions operating under the Banking Act) to individuals and non-resident companies – 15%;
- royalties payable to (i) residents – 10%, and (ii) non-residents – 15%;
- rent payable to (i) residents – 5%, and (ii) non-residents – 10%;
- payments to contractors and subcontractors – 0.75%; and
- payments to providers of services (accountant/accounting firm, architect, attorney/solicitor, barrister, dentist, doctor, engineer, land surveyor, legal consultant, project manager in the construction industry, quantity surveyor, property valuer, and tax adviser or representative) – 3%.

**5.3 Available Tax Credits/Incentives**
Mauritius has a credit system of taxation whereby foreign tax credit is given on any foreign-source income of a resident of Mauritius, and is a tax on income and is of a similar character to Mauritian tax.

No actual foreign tax credit is allowed on foreign-source income derived from a corporation issued with a Category 1 Global Business Licence on or before 16 October 2017, if they have claimed the 80% exemption.

**5.4 Tax Consolidation**
There are no group taxation provisions in the Mauritian tax legislation other than the transfer of losses by tax incentive companies, sugar factory operators, subsidiaries in Rodrigues and manufacturing companies upon their takeover.

**5.5 Thin Capitalisation Rules and Other Limitations**
Mauritius does not have specific thin capitalisation legislation; however, it does have other anti-avoidance provisions, as described below.

If a company has issued debentures to each of its shareholders, subject to the number, the nominal value, or paid-up value of the shares in that company, any interest paid on debentures and claimed as a deductible expense may be disallowed and treated as a dividend.

**5.6 Transfer Pricing**
Mauritius does not have any specific transfer pricing legislation. However, it does contain an arm’s-length provision requiring transactions between related parties to reflect a commercially objective value, which would be the amount charged for the services were the parties not connected.

**5.7 Anti-evasion Rules**
There are no controlled foreign companies rules under Mauritian tax legislation.

Additionally, the Income Tax Act 1995 provides for certain measures relating to anti-avoidance...
provisions in relation to interest on debentures issued by reference to shares, excess of remuneration or share of profits, excessive remuneration to shareholders or directors, benefit to shareholders and excessive management expenses.

6. COMPETITION LAW

6.1 Merger Control Notification
Under the Competition Act 2007 (the “Act”), a merger situation is defined as “the bringing together under common ownership and control of two or more enterprises of which one at least carries its activities, in Mauritius, or through a company incorporated in Mauritius.”

Whilst there is no statutory obligation for parties to a merger to inform, notify or seek the approval of the Competition Commission of Mauritius (CCM), they are entitled under the Act to voluntarily inform and notify the CCM of a merger situation and to seek the CCM’s guidance as to whether:

- the proposed transaction has created, or is likely to create, a merger situation;
- the enterprises that are party to the merger meet the statutory market share threshold in order to be subject to review by the CCM; and
- the existing or proposed merger situation has resulted in, or is likely to result in, a substantial lessening of competition in Mauritius.

Besides voluntary notification, the Act provides that merger situations shall systematically be subject to review by the CCM in any of the following circumstances:

- where all the parties to the merger, following the merger, will together supply or acquire 30% or more of all the goods and services on the market;
- where one of the parties to the merger alone and prior to the merger supplies or acquires 30% or more of the goods or services of any description on the market; or
- where the CCM has reasonable grounds to believe that the creation of a merger situation has resulted in, or is likely to result in, a substantial lessening of competition within any market for goods and services.

Hence, where a merger situation does not fall under the market share thresholds set under the Act and does not lead to a substantial lessening of competition, there is a possibility for enterprises to proceed with the merger without involving the CCM at all. On the other hand, the commissioners of the CCM may take action if they find that the merger results, or is likely to result, in a substantial lessening of competition. This includes the power to require divestments or to block the merger if need be.

Although it is not mandatory for merger parties to notify their anticipated merger, merger parties are strongly encouraged to conduct a self-assessment to ascertain if it is necessary to apply for such guidance. Businesses considering a merger would be well advised to seek the CCM’s advice and possibly even undergo an investigation before going ahead with the merger, to avoid the costs of subsequently having to reverse the merger. The Act currently provides the possibility for any one of the enterprises that intends to be in a merger situation to apply to the CCM for guidance as to whether the proposed merger situation is likely to result in a substantial lessening of competition within any market for goods or services. An application for guidance usually contains the details laid down in the Competition Commission Rules of Procedure 2009.
6.2 Merger Control Procedure
Applications for guidance in relation to merger notifications are made by completing and filing a form known as “Form 1” with the CCM. Form 1 requires detailed information on the merger situation to be submitted to the CCM and this includes:

- the full name and address of the joint representative of the merger parties (where appointed) in a joint application or the full name and address of all merger parties where a joint representative is not appointed;
- the nature of the merger, such as whether it is an anticipated merger, an acquisition of sole or joint control, a full-function joint venture, or a contract or other means of conferring direct or indirect control;
- the value of the transaction; ie, the purchase price or the value of all the assets involved, depending on the circumstances; and
- for each of the merger parties, the area of activity and turnover worldwide and in Mauritius for the financial year, and the parts of the business subject to the merger.

Prior to the lodging of the merger notification with the CCM, parties are encouraged to carry out pre-notification consultations with the CCM, as the latter may refuse to accept an application if it is incomplete, not accompanied by the relevant supporting documents, not substantially in the prescribed form or not in compliance with the Act. Pre-notification consultations with the CCM are usually carried out promptly, subject to the availability of the parties, and do not affect the timeframe for the assessment of the merger notification once it is submitted to the CCM.

Upon receipt of the complete merger notification, the CCM will conduct a preliminary assessment to determine whether there are reasonable grounds to believe that the merger situation results in, or is likely to result in, a substantial lessening of competition. The preliminary assessment may be completed within 30 working days, depending on the nature and complexity of the merger situation. In the affirmative, parties are informed of these concerns within 30 working days and an in-depth assessment is triggered. Otherwise, if the preliminary assessment demonstrates no substantial lessening of competition, the parties are informed accordingly and the matter is closed. On the other hand, in-depth assessments are usually carried out by the CCM over a period of six months.

Where the commissioners of the CCM determine, after review, that the creation of a merger situation has led, or is likely to lead, to a substantial lessening of competition, they may give the enterprise such directions as they consider necessary, reasonable and practicable to (i) remedy, mitigate or prevent the substantial lessening of competition; and (ii) remedy, mitigate or prevent any adverse effects that have resulted from, or are likely to result from, the substantial lessening of competition.

6.3 Cartels
Under the Act, “Agreement” means “any form of agreement, whether or not legally enforceable, between enterprises which is implemented or intended to be implemented in Mauritius or in a part of Mauritius, and includes an oral agreement, a decision by an association of enterprises, and any concerted practice”. “Concerted practice” is also defined in the Act as a “practice involving contacts or communications between competitors falling short of an actual agreement, but which nonetheless restricts competition between them”.

The Act regulates various forms of agreements and practices, and prohibits collusive agreements and practices that have the object or effect of preventing, restricting or distorting competition. This includes restrictive practices
such as horizontal agreements, non-collusive horizontal agreements, bid rigging, vertical agreements involving resale price maintenance and other vertical agreements.

It is not open to enterprises engaged in these practices to argue that they have no adverse effects, nor do the “off-setting benefits” provisions of the Act apply to such agreements to allow any argument that they have beneficial effects resulting in specific gains, which may outweigh the adverse effects caused by the said agreement or practice. Unlike the other breaches under the Act, collusive agreements and practices are the only breaches for which financial penalties can be levied by the CCM.

6.4 Abuse of Dominant Position
Section 46 of the Act relating to monopoly situations states that the CCM will have regard to whether a monopolist’s actions “have or are likely to have an adverse effect on the efficiency, adaptability and competitiveness of the economy of Mauritius, or are or are likely to be detrimental to the interests of consumers”. This clause relates only to adverse effects arising from the monopolist’s actions.

Under Sections 60 and 61 of the Act, the CCM may also take action to remedy, prevent or mitigate detrimental effects on consumers and users. Where it is necessary to consider such adverse and detrimental effects, the CCM will generally seek to protect and promote the consumer interest by fostering greater competition. The CCM will not, in general, intervene to provide consumers with a better product offering or price than might reasonably be expected to arise in a competitive market. The CCM can intervene only when there is a competition problem and only to promote the interests of affected consumers and users.

7. INTELLECTUAL PROPERTY

7.1 Patents
The Industrial Property Act 2019 (IPA) came into operation on 31 January 2022, replacing the Patents, Industrial Designs and Trademarks Act 2002, which is now repealed.

A patent is a title granted by a government authority to an inventor to protect an invention; i.e., an idea from an inventor, usually in the form of a product or a process, providing particular solution(s) to specific problem(s), typically in the field of science and technology. The title is a document that describes a specific invention and confers on the inventor or owner (i) exclusive rights to exploit the registered patent in Mauritius, for a limited period, and (ii) the right to initiate legal action against any person exploiting the registered patent without their consent.

The length of statutory protection granted to registered patents is for 20 years, starting from the filing date of the application, subject to the payment of an annual fee.

An application for a patent has to be filed with the Director of the Industrial Property Office in the form set out in the administrative procedures; and accompanied by the payment of a non-refundable fee of MUR10,000. The application shall include:

- the name, address and nationality of the applicant; the name and address of the inventor; the name and address of the agent of the applicant (if any); and the signature of the applicant or their agent (if any), or a common representative where it is a joint application;
- the title, a description of the invention and the claims, including any drawing and an abstract;
• where the applicant is not the inventor, a statement justifying the applicant’s right to the patent; and
• where the applicant’s ordinary residence or principal place of business is outside Mauritius, an address within Mauritius for service of any document.

For enforcement, please see 7.3 Industrial Design.

7.2 Trade Marks
A mark is a distinctive sign that differentiates particular goods and services provided by one entity from those of its competitors. In practice, any sign that helps distinguish one’s goods or services from another may amount to a mark. This includes words, letters, numerals, drawings, pictures, audible signs, three-dimensional signs and olfactory marks.

The length of statutory protection granted to registered marks is ten years, starting from the filing date of the application and subject to the payment of an annual fee.

An application for registration of a mark must be filed with the Director of the Industrial Property Office in the form set out in the administrative procedures, and accompanied by the payment of a non-refundable fee of MUR6,000 for the first class and MUR2,000 for each additional class. The application for registration of a mark must include:

• the name, address, nationality and place of registration of the applicant, and where the applicant is represented by an agent, the name and address of the agent;
• where applicable, a statement indicating the type of mark and any specific requirements applicable to that type of mark;
• a representation of the mark; and
• a list of the goods or services for which registration of the mark is sought, grouped in accordance with the applicable class or classes of the International Classification.

The application shall also specify the goods and/or services in respect of which the registration of the mark is sought and has to be signed by the applicant or their agent (if any), or a common representative where it is a joint application.

For enforcement, please see 7.3 Industrial Design.

7.3 Industrial Design
Industrial designs (“Design”) means the appearance of a product resulting from its features, particularly the shape, lines, contours, colours, texture or materials of the product, or its ornamentation.

The length of statutory protection granted to registered industrial designs is five years, starting from the filing date of the application, and is renewable for three further consecutive periods of five years, subject to payment of a renewal fee.

An application for the registration of a Design has to be filed with the Director of the Industrial Property Office in the form set out in the administrative procedures and must contain a graphic representation of the Design, and be accompanied by a non-refundable fee of MUR4,000. The application has to be signed by the applicant or their agent (if any), or a common representative where it is a joint application.

The application may contain a brief description, not exceeding 100 words, of the characteristic features of the Design, including any colours, and the features characterising the Design in accordance with its filed representation or specimen, but shall not refer to technical particulars related to the operation of the product incorporating the industrial
design, its possible uses or the manufacturing material.

The performance of any act under the IPA in Mauritius by any person other than the owner of the title of protection or the licensee and without the agreement of the owner constitutes an offence, punishable, on conviction, by a fine not exceeding MUR250,000 and imprisonment for a term not exceeding five years. Acts of unfair practice may also give rise to a claim in damages and the Mauritius court may, in addition to damages, grant such other remedy or relief as it may consider appropriate. Any claim arising out of an unfair practice shall be prosecuted in accordance with the Protection against Unfair Practices (Industrial Property Rights) Act 2002 (the “2002 Act”).

7.4 Copyright
According to the Copyright Act 2014 (the “CA 2014”), copyright means the economic and moral rights subsisting in a work and work is defined as “an artistic, literary or scientific work”.

Hence, copyright law in Mauritius covers work transmitted by way of mass public communication, such as paintings, drawings, films, performances, music, literary works and even computerised systems for storage and retrieval of information.

Copyright protection is obtained automatically, without the need for registration, as soon as the work becomes fixed in some material form, irrespective of its mode or form of expression. There are specific durations for the protection of copyright under the CA 2014. For instance, authors enjoy protection for their whole lifetimes and 40 years after their death.

In the event of breach of copyright, a civil action may be initiated with the Supreme Court for an order granting any such remedies as the Court thinks fit. This covers remedies such as damages, injunction, or forfeiture of any infringing copy and/or any apparatus, article or thing used for the making of the infringing copy.

A copyright owner may also apply to a Judge in Chambers for an injunction or a mesure conservatoire, as is appropriate in the circumstances.

A copyright fee is now leviable in respect of every user of a work.

7.5 Others
IP such as trade secrets, software and databases may be protected under the 2002 Act.

According to Sections 5 to 9 of the 2002 Act, any act that is contrary to honest commercial practice and that (i) causes confusion with respect to another’s enterprise or activities, (ii) damages another’s goodwill or reputation, (iii) misleads the public, (iv) discredits another’s enterprise or activities, or (v) creates unfair competition with respect to secret information will be considered unlawful and will amount to a criminal offence leading to a fine not exceeding MUR250,000 and a term of imprisonment not exceeding five years.

The term “contrary to honest commercial practice” includes “breach of contract, a breach of confidence, an inducement to breach or the acquisition of undisclosed information by third parties who knew, or were grossly negligent in failing to know, that any such practice was involved in the acquisition”.

Moreover, causing confusion with respect to another’s enterprise or activities or damaging another’s goodwill or reputation in relation to a trade mark, whether registered or not; a trade name; a business identifier other than a trade mark or trade name; the appearance of a product; the presentation of products or services; or
a celebrity or a well-known fictional character is penalised under the 2002 Act.

8. DATA PROTECTION

8.1 Applicable Regulations

There is one governing piece of legislation for data protection in Mauritius, namely the Data Protection Act 2017 (the “Act”), which was passed on 8 December 2017 to comply with the EU General Data Protection Regulation 2016/679.

Two other pieces of legislation also provide additional safeguards to the right to privacy and data protection in Mauritius:

- Article 22 of the Mauritian Civil Code provides that “Chacun a droit au respect de sa vie privée” (ie, every person is entitled to the protection of their private life); and
- Article 300 of the Mauritian Criminal Code makes it a criminal offence for certain categories of professionals, who have been entrusted with confidential information by their clients, to disclose information obtained in confidence.

The Act imposes strict duties on data controllers to ensure that all personal data is processed in compliance with the Act. Data controllers must be able to demonstrate that they have:

- explicit, specified and legitimate purposes for the processing of personal data;
- adopted policies to implement appropriate data security and organisational measures to protect personal data;
- the data processed concerns data that is adequate, relevant and limited to what is necessary;
- designated an officer responsible for data protection; and
- processed the personal data in line with the data subjects’ rights.

A data controller is defined as “any person who or public body which, alone or jointly with others, determines the purposes and means of the processing of personal data and has decision making power with respect to the processing”.

The Act makes it a criminal offence for a data controller to disclose the personal data of its data subject(s) without any lawful excuse or where it is incompatible with the purposes for which the data was collected. Lawful excuses can be, for example:

- for compliance under the law;
- for the performance of a contract signed with the data subject; and
- to protect the vital interests of the data subject or another person.

At the heart of the new data protection legislation in Mauritius is the notion of consent. The Act imposes a duty on data controllers and “data processors” (ie, those who process personal data on behalf of data controllers) to seek and obtain the consent of persons whose data they wish to process and empowers data subjects to give and/or withdraw their consent at any point in time.

A data subject is defined as a person who may be identified or may become identifiable by reference to features including their name, identification number, location data and physiological, genetic, mental, economic, cultural or social identity.

The consent given by data subjects should be free, specific, informed and unambiguous, and can be in the form of a statement or a clear affirmative action to signify their consent to the data controllers.
Under the Act, any local or foreign individual or organisation handling or processing the personal data of Mauritian data subjects must seek the consent of their data subjects and register themselves with the data protection commissioner of the Data Protection Office (the “Commissioner”) in order to act as a data controller or processor in Mauritius.

With regard to the transfer of personal data outside Mauritius, a controller or a processor may transfer personal data to another country where any of the following conditions has been met:

- there is proof of appropriate safeguards;
- they have explicit consent from the data subject;
- they have a contract with the data subject;
- it is of public interest as provided by law;
- there are legal claims;
- it is of vital interest for the data subject; or
- there are compelling legitimate interests of the controllers or processors.

8.2 Geographical Scope

The Act applies to any data controllers or processors established in Mauritius and any data controllers or processors not established in Mauritius but using equipment in Mauritius for processing personal data of Mauritian residents.

In other words, the Act not only applies to organisations located within Mauritius but also applies to organisations located outside Mauritius if they offer goods or services to, or monitor the behaviour of, Mauritian data subjects.

In that scope, the Act imposes an obligation on such foreign controllers and processors to explain to Mauritian data subjects how their personal data will be processed, give details on the purposes of the processing and inform individuals of the right to withdraw their consent at any point in time.

8.3 Role and Authority of the Data Protection Agency

The Act established the Data Protection Office (DPO) in Mauritius, which is empowered to act with complete independence and impartiality.

The main roles and functions of the DPO are to ensure compliance with the Act, issue codes of practice and guidelines, maintain a register of controllers and processors, investigate complaints and co-operate with supervisory authorities of other countries.

The DPO is headed by the Commissioner, who is given wide powers under the Act to:

- carry out periodical audits of information systems and security measures used by data controllers or processors;
- investigate any complaint or information that gives rise to a suspicion that an offence may have been, is being or is about to be committed under the Act;
- order any person to attend a hearing at a specified time and place for the purposes of being orally examined in relation to a complaint;
- apply to the Judge in Chambers in the Supreme Court for a preservation order where they believe the data is vulnerable to loss or modification;
- enter and search any premises with a warrant issued by a magistrate for the purpose of discharging any functions or exercising any powers under the Act;
- serve an enforcement notice, when they believe that a data controller or processor has contravened, is contravening or is about to contravene the provisions of this Act, requiring them to take such steps within such periods as may be specified in the notice; and
- take such measures as may be necessary to bring the provisions of the Act to the knowledge of the general public.
The registration as a controller or processor with the DPO will be for a period not exceeding three years and on the expiry of such period, the relevant entry will be cancelled unless the registration is renewed within three months of expiry of the licence.

Any controller who knowingly supplies false information while applying for registration will commit an offence and shall, on conviction, be liable to a fine not exceeding MUR100,000 and to imprisonment for a term not exceeding two years.

Any person or organisation who fails to attend a hearing or to produce a document when required to do so shall be liable to a fine not exceeding MUR50,000 and, in the case of a person, to a term of imprisonment not exceeding two years.

Additionally, in order to enforce the rules established under the Act, the Commissioner of the DPO has been empowered with enhanced powers with regard to the handling of complaints, such as the power to call the parties and encourage an amicable resolution of the dispute wherever possible.

Any person who considers themselves aggrieved by the decision of the Commissioner may, within 21 days of the date of the decision, appeal to the Information and Communication Technologies Appeal Tribunal (the “Tribunal”) and the appeal will not be heard after the expiry of the period unless the aggrieved person demonstrates sufficient cause for not lodging same within that period.

Once an appeal is lodged, the Tribunal will endeavour to dispose of the appeal within six months of the date upon which the appeal was lodged.

9. LOOKING FORWARD

9.1 Upcoming Legal Reforms
The 2022–23 budget proposes certain measures:

• to continue the overhauling of the legal framework to converge the domestic and global business regimes;
• for the FSC to revamp its framework to enable reinsurance companies to set up operations in Mauritius;
• to amend the Companies Act 2001 to remove temporary time extensions provided due to COVID-19 and reinstate various requirements for registered companies, including calling of annual meetings, reinstatement of directors' duties on insolvency, and preparation and filing of financial statements and disclosures;
• to launch the Renminbi Clearing Centre through a collaboration between the Bank of Mauritius and the Bank of China; and
• to issue “RuPay” cards and Indian QR (quick response) codes in Mauritius, including national payment cards in collaboration with the National Payments Corporation of India.

It has also been announced that the Bank of Mauritius Act 2004 will be amended to clarify that the Bank of Mauritius may open accounts and accept deposits for the purposes of issuing digital currency. Various acts, including the Declaration of Assets Act 2018, will be amended to cover virtual assets.
Venture Law is a leading independent firm that has been established in Mauritius for nearly ten years. The firm was amongst the first few law firms to be registered in 2008 under the Law Practitioners Act of Mauritius. Its ability to respond quickly and efficiently has earned it a reputation for innovative and flexible advice on cross-jurisdictional matters. Venture Law has a broad client base, including FTSE 100 and Fortune 500 companies, international financial institutions, development financial institutions and fund managers. The firm’s experienced team advises clients on matters including corporate/commercial; corporate structuring; M&A; banking and finance; funds; capital markets; asset finance, including shipping and aircraft finance; litigation and dispute resolution; insolvency and restructuring; private client and trust; and insurance and reinsurance. The team regularly acts for institutional and non-institutional clients based around the globe on a wide range of transactions, including structuring investments involving the emerging markets of Africa and Asia.

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