

Where, under this Act, a permit expires during –

- (a) the COVID-19 period, the permit shall, notwithstanding the time imposed, be deemed not to have expired and shall remain valid for a period of 30 days after the COVID-19 period lapses or for such further period as may be prescribed; or
- (b) a period of 21 days after the COVID-19 period lapses, the permit shall be deemed not to have expired and shall remain valid for a period of 30 days after the period of 21 days lapses or for such further period as may be prescribed.

24. Income Tax Act amended

The Income Tax Act is amended –

- (a) by inserting, after section 27G, the following new section –

27H. Contribution to COVID-19 Solidarity Fund

(1) Subject to this section, where an individual has, in the income year commencing on 1 July 2019 or 1 July 2020, made a contribution to the COVID-19 Solidarity Fund, he shall be entitled to relief, by way of a deduction from his net income, after deducting any amount under sections 27, 27A, 27B and 27D, of the amount contributed or donated in that income year.

(2) Any unrelieved amount under subsection (1) for an income year may be carried forward and deducted against the net income of the income year immediately following that income year up to a maximum of 2 income years.

- (3) In this section –

“COVID-19 Solidarity Fund” means the Fund referred to in the Finance and Audit (COVID-19 Solidarity Fund) Regulations 2020.

- (b) in section 57, by deleting the words “Section 18 and 24A” and replacing them by the words “Sections 18, 24A and 27H”;

- (c) in Part VIII, by inserting after Sub-part BD, the following new Sub-part –

Sub-Part BE – COVID-19 Levy

111Y. Interpretation

In this Sub-part –

“chargeable income for levy” means the aggregate amount remaining after deducting from the gross income all allowable deductions except the unrelieved amount of a loss carried forward under section 59 from a previous year of assessment;

“employer” means an individual, a resident *société* or a company;

“levy” –

- (a) means the COVID-19 levy referred to in section 111Z; and
- (b) includes any penalty and interest imposed under this Act;

“Wage Assistance Scheme” means the scheme referred to under Part XIIB.

111Z. Liability to COVID-19 levy

(1) Subject to this section, every employer who has benefited from an allowance under the Wage Assistance Scheme shall be liable to pay to the Director-General, in respect of the year of assessment commencing on 1 July 2020 or 1 July 2021, as the case may be, the levy specified in subsection (3).

(2) Where the employer referred to in subsection (1) is –

- (a) (i) an individual;
- (ii) a resident *société*; or
- (iii) a company whose accounting period ends on any date during the period starting on 1 May 2020 and ending 31 December 2020,

the levy shall be payable in respect of the year of assessment commencing on 1 July 2020;

- (b) a company whose accounting period ends on any date during the period starting on 1 January 2021 and ending on 30 April 2021, the levy shall be payable in respect of the year of assessment commencing on 1 July 2021;

(3) (a) In the case of an employer who is an individual, the levy payable under subsection (1) shall be equivalent to –

- (i) the total amount paid to him under the Wage Assistance Scheme; or
- (ii) fifteen percent of the gross income derived by him under section 10(1)(b), (c) and (g) after deduction of any expenditure allowable under sections 18, 19 and 24,

whichever is lower.

(b) In the case of an employer who is a resident *société* or company, the levy payable under subsection (1) shall be equivalent to –

- (i) the total amount paid to him under the Wage Assistance Scheme; or
- (ii) fifteen percent of his chargeable income for levy;

whichever is lower.

(c) No levy shall be payable under subsection (1) where the employer to whom an amount has been paid under the Wage Assistance Scheme is not liable to income tax with respect to the year of assessment specified under subsection (2).

(4) The levy payable under subsection (1) shall be declared by the employer in his return required to be submitted by him under section 112, 116 or 119, as applicable, and shall be paid to the Director-General, on or before the date by which the return is required to be submitted.

(5) Where an employer who is required to pay a levy under subsection (1) fails to do so on or before the date it is payable, the Director-General may, within a period of 3 years from the date the levy is payable, issue a claim to him requesting him to pay the levy, together with any penalty and interest applicable under section 111ZA, within 28 days from the date of the notice.

(6) Where an employer to whom a claim has been issued under subsection (5) fails to pay the amount claimed within the date specified in the notice, the Director-General may use his powers under Part IVC of the Mauritius Revenue Authority Act, with such modifications, adaptations and exceptions as may be necessary, to enable him to recover the amount unpaid.

(7) The Minister may by, regulations, exclude certain category of employers from the levy.

111ZA. Penalty, interest and offence relating to levy

(1) Where an employer fails to pay the levy on or before the last day on which it is payable under section 111Z, he shall be liable to pay to the Director-General, in addition to the levy –

- (a) a penalty of 10 per cent of the amount of levy remaining unpaid; and
- (b) interest at the rate of one per cent per month or part of the month during which the levy tax remains unpaid.

(2) Any employer who, in relation to section 111Z, makes a false declaration or gives a statement which is false or misleading in any material particular shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 2 years.

111ZB. Anti-avoidance provisions

The anti-avoidance provisions of Part VII shall apply in all respect to the levy payable under section 111Z.

(d) in section 131AA –

- (i) in subsection (1), by deleting the words “section 93, 111K or 123B(5)” and replacing them by the words “section 93, 111K, 111Z(5) or 123B(5)”;
- (ii) by repealing subsection (3) and replacing it by the following subsection –

(3) Where an employer who has made an objection under subsection (1) has not, for the relevant year, submitted the Return of Employees, return under section 112, 116 or 119 or statement, as the case may be, he shall, within 28 days of the date of the claim, submit the Return of Employees, return or statement, as the case may be.
- (iii) in subsection (7), by deleting the words “the penalty” and replacing them by the words “the levy and penalty”;
- (e) in section 131B, in subsection (8A)(a), by deleting the words “penalty charged under section 93, 111K or 123B(3)” and replacing them by the words “levy or penalty charged under section 93, 111K, 111Z(5) or 123B(3)”;
- (f) by inserting, after Part XIIA, the following new Parts –

PART XIIB – WAGE ASSISTANCE SCHEME

150B. Wage Assistance Scheme

- (1) In this section –

“COVID-19” means the disease caused by the virus known as novel coronavirus (2019-nCoV);

“eligible employee” –

- (a) means an employee employed on a part-time or full-time basis –
 - (i) by an employer deriving gross income from business;
 - (ii) by a charitable institution approved by the Director-General or registered under the

Registration of Associations Act, charitable trust or charitable foundation; or

- (iii) by any other category of employer as may be prescribed; and
 - (iv) whose basic salary or wage for the month of March 2020, April 2020, May 2020 or such other month as may be prescribed, does not exceed 50,000 rupees; but
- (b) does not include –
- (i) an employee employed by a Ministry, a Government department, a local authority, a statutory body or the Rodrigues Regional Assembly;
 - (ii) an employee employed by such category of employer as may be prescribed; or
 - (iii) such category of employees as may be prescribed;

“export manufacturing enterprise” has the same meaning as in the National Savings Fund Act.

(2) Subject to this Part, the Director-General shall, in respect of every eligible employee, pay to his employer –

- (a) an allowance equivalent to 50 per cent of the basic salary or wage of that employee for the month of March 2020;
- (b) an allowance equivalent to the basic salary or wage of that employee for the month of April 2020 where the main business activities of the employer are carried out in the island of Mauritius;
- (c) an allowance equivalent to 50 per cent of the basic salary or wage of that employee for the month of April 2020 where the main business activities of the employer are carried out in the Island of Rodrigues or Island of Agaléga;

- (d) an allowance equivalent to the basic salary or wage of that employee for the month of May 2020 where the main business activities of the employer are carried out in the island of Mauritius;
- (e) such other allowance, and for such other month, and for such categories of employers or employees, as may be prescribed.

(3) The maximum allowance payable under subsection (2), in respect of every eligible employee shall –

- (a) for the month of March 2020, be 12,500 rupees;
- (b) for the month of April 2020 –
 - (i) be 25,000 rupees, where the employee is employed in the Island of Mauritius; or
 - (ii) be 12,500 rupees, where the employee is employed in the Island of Rodrigues or the Island of Agaléga;
- (c) for the month of May 2020, be 25,000 rupees;
- (d) for such other period as may be prescribed, be such amount as may be prescribed.

(4) An application for the allowance under subsection (2), in respect of each month, shall be made electronically to the Director-General, to be accompanied by the following information –

- (a) the number of eligible employees;
- (b) the aggregate basic wage or salary of all eligible employees;
- (c) the amount of allowance to be paid in respect of all eligible employees;
- (d) such other information as he may require.

(5) An application under subsection (4) shall be made –

- (a) within a period of 3 months from the end of the month to which it is related; or
- (b) within a period of 2 months from the date the COVID-19 period lapses,

whichever is the earlier.

(6) The Director-General may make –

- (a) a provisional payment of the allowance payable under subsection (2) on the basis of the information provided by the employer in his application under subsection (5) and the return submitted by him under section 17AA of the National Pensions Act for the month of January 2020; and
- (b) an additional payment of the allowance payable under subsection (2) on the basis of the information provided by the employer in his application under subsection (4) and the return submitted by the employer under section 17AA of the National Pensions Act for the month of March 2020, April 2020, May 2020 or such other month as may be prescribed.

(7) The Director-General may determine the allowance payable under subsection (2) on the basis of the information provided by the employer in the return submitted, on or before 23 March 2020, under section 17AA of the National Pensions Act for the month of January 2020, where –

- (a) an amended return has been submitted after 23 March 2020, under section 17AA of the National Pensions Act for the month of January 2020; or
- (b) the return submitted for the months of March 2020, April 2020, May 2020 or such other months as may be prescribed includes an eligible employee who was not included in the return for the month of January 2020 submitted before 23 March 2020 or shows, with respect to an employee, a different basic salary or wage as compared to that in the

return for the month of January 2020 submitted on or before 23 March 2020.

- (8) (a) Where an employee –
- (i) is a citizen of Mauritius;
 - (ii) is employed in an export manufacturing enterprise;
 - (iii) is employed on a full-time basis; and
 - (iv) whose basic salary or wage as declared by his employer in the return submitted under section 17AA of the National Pensions Act does not exceed 9,000 rupees,

the allowance payable under subsection (2) shall be calculated on the basis of the National Minimum Wage of 9,000 rupees.

(b) Where an employer is not required to include an employee in the return submitted under section 17AA of the National Pensions Act, the Director-General may pay the allowance payable under subsection (2) on the basis of any other information available to him.

(9) (a) The Director-General may, not later than one year after payment of an allowance is made under this Part, request any information or document from the employer or any employee to ascertain correctness of the information provided under subsection (4).

(b) The employer or any employee to whom a request is made under paragraph (a) shall provide the Director-General with such information and document as he may require.

(10) (a) Where an employer has benefited from an allowance –

- (i) for the period starting on 16 March 2020 and ending on 31 March 2020 and, during that period, terminates the employment of an eligible employee, the employer shall not be entitled to any allowance in any subsequent month;

- (ii) for the month of April 2020 and, during that month, terminates the employment of an eligible employee, the employer shall not be entitled to any allowance in any subsequent month;
- (iii) for the month of May 2020 and, during that month, terminates the employment of an eligible employee, the employer shall not be entitled to any allowance in any subsequent month; or
- (iv) in such month as may be prescribed and, during that month, terminates the employment of an eligible employee, the employer shall not be entitled to any allowance in any subsequent month.

(b) Where an employer has benefited from an allowance –

- (i) for the period starting on 16 March 2020 and ending on 31 March 2020 and, during that period, has failed to pay the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has not been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month;
- (ii) for the month of April 2020 and, during that month, has failed to pay the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has not been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month;
- (iii) for the month of May 2020 and, during that month, has failed to pay the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has not been paid to that eligible employee

and the employer shall not be entitled to any allowance in any subsequent month;

- (iv) in such month as may be prescribed and, during that month, has failed to pay the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has not been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month.

(c) Where an employer has benefited from an allowance –

- (i) for the period starting on 16 March 2020 and ending on 31 March 2020 and, during that period, has reduced the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month;

- (ii) for the month of April 2020 and, during that month, has reduced the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month;

- (iii) for the month of May 2020 and, during that month, has reduced the basic wage or salary of an eligible employee, the employer shall be liable to refund the allowance that has been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month;

- (iv) in such month as may be prescribed and, during that month, has reduced the basic wage or salary of an eligible employee, the employer shall be liable to refund the

allowance that has been paid to that eligible employee and the employer shall not be entitled to any allowance in any subsequent month.

(11) Where an employer has benefited from an allowance in excess of the amount to which he is entitled under this Part or acts in breach of subsection (10)(a), (b) or (c), the Director-General may, by virtue of the powers conferred upon him under the Mauritius Revenue Authority Act, recover the excess amount or allowance, as the case may be.

(12) Where an employer or his employee or any other person –

- (a) makes a false declaration to the Director-General to unduly benefit from an allowance under this Part; or
- (b) refuses to give information under subsection (9) or gives false information under this Part,

he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

(13) The secrecy provision under section 154 shall not apply to enable exchange of information with Ministries, Government departments and other Government agencies.

(14) (a) The Minister may, for the purposes of this Part, make such regulations as he thinks fit.

(b) Any regulations made under paragraph (a) may provide for anything connected, consequential or incidental thereto.

PART XIIC – SELF-EMPLOYED ASSISTANCE SCHEME

150C. Self-Employed Assistance Scheme

(1) In this section –

“passive income” means income derived from rent, dividends, interests and such other income as may be prescribed;

“self-employed” –

- (a) means an individual –
 - (i) who is a citizen of Mauritius and is resident in Mauritius;
 - (ii) who is above the age of 18; and
 - (iii) who is not employed, as at 1 March 2020, by any employer, whether on a full-time or part-time basis; and
 - (iv) who has been in business on his own account or is a trade person carrying out activities such as mason, cabinet maker, plumber, hairdresser, artist or other similar activities for a period of at least 3 months prior to the start of the COVID-19 period; but
- (b) does not include –
 - (i) an individual who derives exclusively passive income;
 - (ii) an individual who was not carrying out any income earning activity prior to the start of the COVID-19 period;
 - (iii) an individual who falls under such category as may be prescribed.

(2) Subject to this Part, the Director-General shall pay to every self-employed –

- (a) an allowance of 5,100 rupees for the period 16 March 2020 to 15 April 2020;
- (b) an allowance of 2,550 rupees for the period 16 April 2020 to 30 April 2020 where the main business activities of the self-employed are carried out in the island of Mauritius;

- (c) an allowance of 5,100 rupees for the month of May 2020 where the main business activities of the self-employed are carried out in the island of Mauritius; and
- (d) such other amount, for such other period, and to such category of self-employed, as may be prescribed.

(3) No allowance under subsection (2) shall be payable to a self-employed where –

- (a) he is eligible to receive social benefits, including basic retirement pension or widows pension, under the National Pensions Act;
- (b) he is pursuing higher studies on a full-time basis;
- (c) he is a dependent spouse;
- (d) his monthly income, when aggregated to that of his spouse, exceeds 50,000 rupees;
- (e) he is a registered fisherman; or
- (f) he meets such other criteria as may be prescribed.

(4) Every self-employed person who is entitled to the allowance under subsection (2) shall make an application electronically to the Director-General, to be accompanied by the following information –

- (a) his monthly income;
- (b) his residential address;
- (c) his bank details; and
- (d) such other information as the Director-General may require.

(5) An application under subsection (4) shall be made –

- (a) within a period of 3 months from the end of the months to which it is related; or
- (b) within a period of 2 months from the date the COVID-19 period lapses,

whichever is the earlier.

(6) The Director-General shall make payment of the allowance payable under subsection (2) on the basis of the information provided under subsection (4) and any other information available to him.

(7) (a) The Director-General may, not later than one year after payment of an allowance is made under this Part, request any information or document from a person to ascertain correctness of the information provided under subsection (4) and eligibility the person to the allowance payable under subsection (2).

(b) The person to whom a request is made under paragraph (a) shall provide the Director-General with such information and document as he may require.

(8) Where a person –

- (a) who is not entitled to an allowance has benefited from an allowance in breach of subsection (1) or (3); or
- (b) has benefited from an allowance in excess of the amount to which he is entitled under this Part,

the Director-General may, by virtue of the powers conferred on him under the Mauritius Revenue Authority Act, recover the excess amount or allowance, as the case may be.

(9) Where a person –

- (a) makes a false declaration to the Director-General to unduly benefit from an allowance under this Part; or
- (b) refuses to give information under subsection (7) or gives false information under this Part,

he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding 6 months.

(10) The secrecy provision under section 154 shall not apply to enable exchange of information with Ministries, Government departments and other Government agencies.

(11) (a) The Minister may, for the purposes of this Part, make such regulations as he thinks fit.

(b) Any regulations made under paragraph (a) may provide for anything connected, consequential or incidental thereto.

(d) in section 161A, in subsection (63), by deleting the words “31 March 2020” wherever they appear and replacing them by the words “26 June 2020”.

25. Independent Police Complaints Commission Act amended

The Independent Police Complaints Commission Act is amended, in section 10, by inserting, after subsection (2), the following new subsection –

(2A) Where, pursuant to subsection (2)(a), the time period of one year expires, or falls wholly or partly, during –

(a) the COVID-19 period, a complaint may, notwithstanding the time imposed, be made to the Commission not later than 3 months after the COVID-19 period lapses or such further period as may be prescribed, and the Commission shall investigate into the complaint.

(b) a period of 2 months after the COVID-19 period lapses, a complaint may, notwithstanding the time imposed, be made to the Commission not later than 3 months after the period of 2 months lapses or not later than such further period as may be prescribed, and the Commission shall investigate into the complaint.

26. Information and Communication Technologies Act amended

The Information and Communication Technologies Act is amended by repealing section 51 and replacing it by the following section –

51. Temporary measures during COVID-19 period

(1) Where, under this Act, a time is imposed on the Authority, the Board or any other person to do or refrain from doing any other act or thing and the time for doing or refraining from doing that other act or thing expires, or falls wholly or partly, during –

- (a) the COVID-19 period, the Authority, Board or person may, notwithstanding the time imposed, do or refrain from doing that other act or thing not later than 30 days after the COVID-19 period lapses or not later than such further period as may be prescribed; or
- (b) a period of 21 days after the COVID-19 period lapses, the person may, notwithstanding the time imposed, do or refrain from doing that other act or thing not later than 30 days after the period of 21 days lapses or not later than such further period as may be prescribed.

- (2) (a) Where, under this Act, a licence expires during –
 - (i) the COVID-19 period, the licence shall, notwithstanding the time imposed, be deemed not to have expired and shall remain valid for a period of 30 days after the COVID-19 period lapses or for such further period as may be prescribed; or
 - (ii) a period of 21 days after the COVID-19 period lapses, be deemed not to have expired and shall remain valid for a period of 30 days after the period of 21 days lapses or for such further period as may be prescribed.

(b) In this subsection –

“licence” includes a permit, an authorisation, an approval, a clearance or a certificate.

(3) Where, under this Act, the time for doing an act or thing expires, or falls wholly or partly, during –

- (a) the COVID-19 period, no charge, interest, penalty, surcharge or any other additional fee shall, notwithstanding the time imposed, be charged or payable provided that the act or thing is done not later than 30 days after the COVID-19 period lapses or for such further period as may be prescribed; or
- (b) a period of 21 days after the COVID-19 period lapses, no charge, interest, penalty, surcharge or any other additional fee shall, notwithstanding the time imposed, be charged or payable provided that the act or thing is done not later than 30 days after the period of 21 days lapses or not later than such further period as may be prescribed.

27. Insolvency Act amended

The Insolvency Act is amended –

- (a) in section 4, in subsection (3), by deleting the words “50,000 rupees” and replacing them by the words “100,000 rupees”;
- (b) in section 5, in subsection (1)(a), by deleting the words “50,000 rupees” wherever they appear and replacing them by the words “100,000 rupees”;
- (c) in section 8 –
 - (i) in subsection (3)(d), by deleting the words “50,000 rupees” wherever they appear and replacing them by the words “100,000 rupees”;
 - (ii) in subsection (4)(a), by deleting the words “14 days” and replacing them by the words “28 days”;
- (d) in section 11, in subsection (1)(b), by deleting the words “50,000 rupees” and replacing them by the words “100,000 rupees”;
- (e) in section 14, in subsection (1)(b), by deleting the words “50,000 rupees” and replacing them by the words “100,000 rupees”;
- (f) in section 15, in subsection (1), by deleting the words “50,000 rupees” and replacing them by the words “100,000 rupees”;

- (g) in section 100, by inserting, after subsection (1), the following new subsection –

(1A) (a) Subject to paragraph (b), where, pursuant to subsection (1)(b) or (c), a resolution is passed during the COVID-19 period, or during a period not exceeding 3 months after the COVID-19 period lapses, that resolution shall be deemed not to have been passed and shall be void.

(b) Paragraph (a) shall not apply to a company holding a Global Business Licence under the Financial Services Act.

- (h) in section 137, by inserting, after subsection (1), the following new subsection –

(1A) (a) Subject to paragraph (b), where, pursuant to subsection (1)(b), a special resolution is passed during the COVID-19 period, or during a period not exceeding 3 months after the COVID-19 period lapses, that resolution shall be deemed not to have been passed and shall be void.

(b) Paragraph (a) shall not apply to a company holding a Global Business Licence under the Financial Services Act.

- (i) in section 142, by adding the following new subsection –

(11) This section shall not apply during the COVID-19 period or during a period not exceeding 3 months after the COVID-19 period lapses.

- (j) in section 180 –

(i) in paragraph (a), by deleting the words “100,000 rupees” and replacing them by the words “250,000 rupees”;

(ii) in paragraph (d), by deleting the words “one month” and replacing them by the words “2 months”;

- (k) in section 181, in subsection (2), by deleting the words “14 days” and replacing them by the words “28 days”;

- (l) in section 183, by inserting, after subsection (1), the following new subsection –

- (1A) Any receiver appointed pursuant to subsection (1)(a)(i) during the COVID-19 period shall be of no effect and shall be void.

- (m) in section 185 –

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

- (1A) Any receiver or any receiver and manager appointed pursuant to subsection (1) during the COVID-19 period shall be of no effect and shall be void.

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

- (3A) Any receiver or any receiver and manager appointed pursuant to subsection (3) during the COVID-19 period shall be of no effect and shall be void.

- (n) in section 234, by inserting, after subsection (2), the following new subsection –

- (2A) Where, pursuant to subsection (2), the period of 10 days expires, or falls wholly or partly, during the COVID-19 period, the meeting shall be held not later than 30 days after the COVID-19 period lapses.

28. Interpretation and General Clauses Act amended

The Interpretation and General Clauses Act is amended –

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

- “COVID-19 period” means the period –

- (a) starting on 23 March 2020; and

- (b) ending on 1 June 2020 or ending on such later date as the Prime Minister may, by regulations, prescribe under this Act;
- (b) in section 37, by inserting, after subsection (8), the following new subsection –

(8A) (a) During the COVID-19 period, a meeting of a statutory corporation or of its controlling body, committee or sub-committee may be held either –

- (i) by a number of the members who constitute a quorum, being assembled together at the place, date and time appointed for the meeting; or
- (ii) 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.

(b) A resolution in writing, signed or assented to by all members then entitled to receive notice of a meeting, shall be as valid and effective as if it had been passed at a meeting duly convened and held.

(c) A resolution under paragraph (a) may consist of several documents, including facsimile, electronic mail or other similar means of communication, each signed or assented to by one or more members.

- (c) by inserting, after section 39, the following new sections –

39A. Extension of time during COVID-19 period

(1) Where, under an enactment, a time is imposed to institute or lodge judicial proceedings and the time expires, or falls wholly or partly, during –

- (a) the COVID-19 period; or
- (b) a period of 30 days after the COVID-19 period lapses,

the judicial proceedings may, notwithstanding the time imposed, be instituted or lodged not later than such period as may be prescribed by regulations under that enactment.

(2) Where, under an enactment, a time is imposed to make a payment and the time expires, or falls wholly or partly, during –

- (a) the COVID-19 period; or
- (b) a period of 30 days after the COVID-19 period lapses,

the payment may, notwithstanding the time imposed, be made not later than such period as may be prescribed by regulations under that enactment.

(3) Where, under an enactment, a time is imposed to make an application for a licence, including an application for renewal, and the time expires, or falls wholly or partly, during –

- (a) the COVID-19 period; or
- (b) a period of 30 days after the COVID-19 period lapses,

the application may, notwithstanding the time imposed, be made not later than such period as may be prescribed by regulations under that enactment.

(4) Where, under an enactment, a time is imposed to make a decision or give a determination and the time expires, or falls wholly or partly, during –

- (a) the COVID-19 period; or
- (b) a period of 30 days after the COVID-19 period lapses,

the decision or determination may, notwithstanding the time imposed, be made or given not later than such period as may be prescribed by regulations under that enactment.

(5) Where, under an enactment, a time is imposed to submit a report and the time expires, or falls wholly or partly, during –

- (a) the COVID-19 period; or
- (b) a period of 30 days after the COVID-19 period lapses,

the report may, notwithstanding the time imposed, be submitted not later than such period as may be prescribed by regulations under that enactment.

(6) Where, under an enactment, a time is imposed to register a document and the time expires, or falls wholly or partly, during –

- (a) the COVID-19 period; or
- (b) a period of 30 days after the COVID-19 period lapses,

the document may, notwithstanding the time imposed, be registered not later than such period as may be prescribed by regulations under that enactment.

(7) Where, under an enactment, a time is imposed to serve a notice or any other document and the time expires, or falls wholly or partly, during –

- (a) the COVID-19 period; or
- (b) a period of 30 days after the COVID-19 period lapses,

the notice or document may, notwithstanding the time imposed, be served not later than such period as may be prescribed by regulations under that enactment.

(8) Where, under an enactment, a time is imposed on a person to do or refrain from doing any other act or thing and the time for doing or refraining from doing that other act or thing expires, or falls wholly or partly, during –

- (a) the COVID-19 period; or
- (b) a period of 30 days after the COVID-19 period lapses,

the person may, notwithstanding the time imposed, do or refrain from doing that other act or thing not later than such period as may be prescribed by regulations under that enactment.

(9) In this section –

“judicial proceedings” –

- (a) means proceedings before any Court, statutory tribunal, statutory committee, statutory commission or statutory panel; and
- (b) includes an appeal, an objection, a review, a petition, an application by way of case stated, a representation, a complaint, an assessment or any other statutory application;

“licence” includes a permit, an approval, a clearance, a certificate or any other similar authorisation;

“payment” includes the payment of any fine, tax, charge, levy, duty, fine, penalty, interest, surcharge or any other fee;

“report” includes any information, book, record, return, prospectus or any other similar document, whether in electronic form or not.

39B. Extension of licence during COVID-19 period

- (1) Where, under an enactment, a licence expires during –
 - (a) the COVID-19 period; or
 - (b) a period of 30 days after the COVID-19 period lapses,

the licence shall, notwithstanding that enactment, be deemed not to have expired and shall remain valid for such period as may be prescribed by regulations under that enactment.

(2) In this section –

“licence” includes a permit, an approval, a clearance, a certificate or any other similar authorisation.

39C. No charge, interest, penalty, surcharge or any other additional fee during COVID-19 period

Where, under an enactment, the time for doing an act or thing expires, or falls wholly or partly, during –

(a) the COVID-19 period; or

(b) a period of 30 days after the COVID-19 period lapses,

no charge, interest, penalty, surcharge or any other additional fee shall, notwithstanding the time imposed, be charged or payable provided that the act or thing is done not later than such period as may be prescribed by regulations under that enactment.

39D. No offence committed

Where, under an enactment, a time is imposed on a person to do or refrain from doing an act or thing and the time for doing or refraining from doing the act or thing expires, or falls wholly or partly during, the COVID-19 period, that person shall, notwithstanding that enactment, be deemed not to have committed an offence where he failed to do or refrained from doing the act or thing, provided that the act or thing is done not later than such period as may be prescribed by regulations under that enactment.

39E. Exemption from requirement to follow CPD courses for current CPD year

(1) Where, under an enactment, a person is required to follow CPD courses during a CPD year for a certain number of hours or to accumulate a certain number of points for the purpose of continued registration or the right to practise his profession, he shall, on account of the COVID-19 period, be exempted from such requirement for the current CPD year.

(2) In this section –

“CPD courses” means continuous professional development courses or training programmes;

“CPD year” means a period of 12 months during which a person is required to follow CPD courses.

29. Land (Duties and Taxes) Act amended

The Land (Duties and Taxes) Act is amended –

(a) in section 28 –

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

(2AA) Where, pursuant to subsection (2A)(b), the period of 7 months expires, or falls wholly or partly, during –

(a) the COVID-19 period, the notice shall be forwarded not later than 3 months after the COVID-19 period lapses; or

(b) a period of one month the COVID-19 period lapses, the notice shall be forwarded not later than 3 months after the period of one month lapses.

(ii) in subsection (3) –

(A) by numbering the existing provision as paragraph (a);

(B) by adding the following new paragraph –

(b) Where, pursuant to paragraph (a), the period of 28 days expires, or falls wholly or partly, during –

(i) the COVID-19 period, any 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 paid not later than 28 days after the period of 21 days lapses.
- (iii) in subsection (3A) –
 - (A) by numbering the existing provision as paragraph (a);
 - (B) by adding the following new paragraph –
 - (b) Where, pursuant to paragraph (a), the period of 28 days expires, or falls wholly or partly, during –
 - (i) the COVID-19 period, an objection may be made not later than 28 days after the COVID-19 period lapses; or
 - (ii) a period of 21 days after the COVID-19 period, an objection may be made not later than 28 days after the period of 21 days lapses.
- (iv) by inserting, after subsection (3DA), the following new subsection –

(3DB) Where, pursuant to subsection (3D)(b)(ii), the period of 4 months expires, or falls wholly or partly, during –

 - (a) the COVID-19 period, the objection shall be dealt with not later than 2 months after the COVID-19 period lapses; or
 - (b) a period of one month after the COVID-19 period lapses, the objection shall be dealt with not later than 2 months after the period of one month lapses.
- (v) in subsection (4A) –

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

(aa) Where, pursuant to paragraph (a), the period of 5 working days expires, or falls wholly or partly, during –

(i) the COVID-19 period, the Registrar-General shall issue the notice to the person 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.

(B) by adding the following new paragraph –

(c) Where, pursuant to paragraph (b), the period of 28 days expires, or falls wholly or partly, during –

(i) the COVID-19 period, the amount of duty or tax 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 of duty or tax shall be paid not later than 28 days after the period of 10 days lapses.

(vi) in subsection (6) –

- (A) by numbering the existing provision as paragraph (a);
- (B) by adding the following new paragraph –
 - (b) Where, pursuant to paragraph (a), the period of 5 months expires, or falls wholly or partly, during –
 - (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 one month after the COVID-19 period lapses, the valuer shall advise the Registrar-General not later than 3 months after the period of one month lapses.

- (b) in section 51, in subsection (3)(a)(i), by deleting the words “31 March 2020” and replacing them by the words “30 June 2020”.

30. Landlord and Tenant Act amended

The Landlord and Tenant Act is amended –

- (a) in section 3, by inserting, after subsection (2), the following new subsection –
 - (2A) Notwithstanding any other enactment or any other agreement, non-payment of rent in respect of premises for the months of March 2020, April 2020, May 2020, June 2020, July 2020, August 2020 and such other subsequent month as may be prescribed shall not constitute a breach of a tenancy agreement, provided that the rent for the months of March 2020, April 2020, May 2020, June 2020, July 2020, August 2020 and such other subsequent month as may be prescribed is fully paid, in instalments, by 31 December 2021 or such other date as may be prescribed.
- (b) in section 17 –

- (i) by renumbering the existing provision as subsection (1); and
- (ii) by adding the following new subsection –

(2) Notwithstanding subsection (1), the Court shall not make an order under section 16 where rent has not been paid by a tenant for the months of March 2020, April 2020, May 2020, June 2020, July 2020, August 2020 and such other subsequent month as may be prescribed, provided that the rent for the months of March 2020, April 2020, May 2020, June 2020, July 2020, August 2020 and such other subsequent month as may be prescribed is fully paid, in instalments, by 31 December 2021 or such other date as may be prescribed.

31. Light Rail Act 2019 amended

The Light Rail Act 2019 is amended –

- (a) in section 42, by deleting the words “500,000” and “2 years” and replacing them by the words “one million” and “5 years”, respectively;
- (b) by inserting, after section 45, the following new section –

45A. Sanitary measures during COVID-19 period and further period

(1) For the purposes of this Act, the Minister may, by regulations, make provisions for sanitary measures to be observed during the COVID-19 period and during such further period as may be prescribed.

(2) Any person who contravenes any regulations made under subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

32. Limited Liability Partnerships Act amended

The Limited Liability Partnerships Act is amended, by inserting, after section 9, the following new section –

9A. Temporary measures during COVID-19 period

(1) The Registrar may, during the COVID-19 period and such further period, as the Registrar may determine, after the COVID-19 period lapses, issue such practice directions, guidelines or such other instructions as may be necessary for the proper administration of this Act.

(2) Any practice direction, guideline or other instruction issued under subsection (1) shall be published in the Gazette and shall remain in force unless amended or revoked by publication in the Gazette.

33. Limited Partnerships Act amended

The Limited Partnerships Act is amended, by inserting, after section 9, the following new section –

9A. Temporary measures during COVID-19 period

(1) The Registrar may, during the COVID-19 period and such further period, as the Registrar may determine, after the COVID-19 period lapses, issue such practice directions, guidelines or such other instructions as may be necessary for the proper administration of this Act.

(2) Any practice direction, guideline or other instruction issued under subsection (1) shall be published in the Gazette and shall remain in force unless amended or revoked by publication in the Gazette.

34. Mauritius Cane Industry Authority Act amended

The Mauritius Cane Industry Authority Act is amended, in section 2, by deleting the definition of “crop year” and replacing it by the following definition –

“crop year” 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.

35. Mauritius Revenue Authority Act amended

The Mauritius Revenue Authority Act is amended –

(a) in section 19 –

(i) by inserting, after subsection (1D), the following new subsection, the existing subsection (1E) being renumbered (1F) –

(1E) Any statutory delay relating to proceedings before the Assessment Review Committee which expires, or falls wholly or partly during –

(a) the COVID-19 period shall, notwithstanding this Act, be suspended and that statutory delay shall start from the day following the last day of the COVID-19 period; or

(b) a period of 21 days after the COVID-19 period lapses, notwithstanding this Act, be suspended and that statutory delay shall start from the day following the last day of the 21 days' period.

(ii) in subsection (2), by deleting the word “Where” and replacing it by the words “Notwithstanding subsection (1E), where”;

(b) by inserting, after Part IVC, the following new Part –

PART IVD – TEMPORARY MEASURES DURING COVID-19 PERIOD

21P. Interpretation of Part IVD

In this Part –

“Act” includes any Revenue Law;

“payment” includes the payment of any fee, fine, tax, charge, levy, duty, fine, penalty, interest or surcharge.

21Q. Application of Part IVD

This Part shall be in addition to, and not in derogation from, any other powers or discretion which may be exercised by the Director-General under this Act or any Revenue Law.

21R. Extension of time during COVID-19 period

(1) Where, under this Act or any Revenue Law, a time is imposed to make an assessment, a decision, a determination, a notice or a claim and the time expires, or falls wholly or partly, during –

- (a) the COVID-19 period, the assessment, decision, determination, notice or claim may, notwithstanding this Act or any Revenue Law, be made or given not later than 2 months after the COVID-19 period lapses; or
- (b) a period of 30 days after the COVID-19 period lapses, the assessment, decision, determination, notice or claim may, notwithstanding this Act or any Revenue Law, be made or given not later than 2 months after the period of 30 days lapses.

(2) Where, under this Act or any Revenue Law, a time is imposed to make any payment and the time expires, or falls wholly or partly during –

- (a) the COVID-19 period, the payment shall, notwithstanding this Act or any Revenue Law, be made not later than 25 June 2020; or
- (b) the period ending 30 June 2020, the payment shall, notwithstanding this Act or any Revenue Laws, be made not later than 26 June 2020,

failing which the prescribed penalty and interest under this Act or the relevant Revenue Law shall apply.

- (c) in section 28, in subsection (14)(f)(i), by deleting the words “30 June 2020” and replacing them by the words “31 August 2020”.

36. Mauritius Standards Bureau Act amended

The Mauritius Standards Bureau Act is amended –

- (a) in section 18, by adding the following new subsection –

(6) Notwithstanding subsections (1) and (2), 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.

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

(6) Notwithstanding subsections (1) and (2), 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 a standard without public notice.

37. National Land Transport Authority Act 2019 amended

The National Land Transport Authority Act 2019 is amended, in section 13, in subsection (1), by inserting, after the word “grant”, the words “, variation”.

38. National Pensions Act amended

The National Pensions Act is amended, in section 34, by inserting, after subsection (2), the following new subsection –

(2A) (a) During the COVID-19 period, or during such other period as may be prescribed after the COVID-19 period lapses, where, on the determination of any claim to a benefit, a medical question arises, the Permanent Secretary may, notwithstanding subsection (2), direct the National Pensions Officer not to refer that question to a medical officer or a Medical Board and the benefit shall, as the Permanent Secretary may determine, be payable to the claimant.

(b) The National Pensions Officer shall, after the COVID-19 period lapses, refer the medical question to a medical officer or a Medical Board.

39. National Youth Council Act amended

The National Youth Council Act is amended, in section 4, in subsection (1), by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by a semicolon –

(e) assist in preparing young people to face any epidemic or pandemic disease and other similar challenges in life.

40. Passports Act amended

The Passports Act is amended by inserting, after section 12, the following new section –

12A. Extension of validity of visa during COVID-19 period

Where, under this Act, a visa expires during –

- (a) the COVID-19 period, the visa shall, notwithstanding this Act, be deemed not to have expired and shall remain valid for a period of 30 days after the COVID-19 period lapses or for such further period as may be prescribed; or
- (b) a period of 21 days after the COVID-19 period lapses, the visa shall be deemed not to have expired and shall remain valid for a period of 30 days after the period of 21 days lapses or for such further period as may be prescribed.

41. Pharmacy Act amended

The Pharmacy Act is amended –

- (a) in section 35, by repealing subsections (3) and (4) and replacing them by the following subsections –

- (3) (a) The Board shall, on receipt of an application made under subsection (2), forthwith refer the application to the Planning Committee for its recommendations.

- (b) The Planning Committee shall examine the application under paragraph (a) and shall submit its recommendations not later than 15 days after the application is referred to it.

- (4) The Board may, not later than 5 days after the Planning Committee submits its recommendations –

- (a) grant the application on payment of the prescribed fee and on such terms and conditions as it may determine; or

- (b) reject the application.

- (b) in section 36, by repealing subsection (3) and replacing it by the following subsection –

- (3) The Board may, not later than 15 working days from receipt of an application under subsection (2), grant the application on payment the prescribed fee and on such terms and conditions as it may determine.

- (c) by inserting, after sections 36A, the following new sections –

36B. Sale of locally manufactured pharmaceutical products on local market

No person shall sell a locally manufactured pharmaceutical product on the local market unless –

- (a) he is licensed as a manufacturer under section 36; and
- (b) the pharmaceutical product is registered with the Board under section 36C.

36C. Registration of locally manufactured pharmaceutical products

(1) (a) A person who wishes to register a locally manufactured pharmaceutical product shall make an application to the Board in the prescribed form.

(b) An application made under paragraph (a) shall be accompanied by such non-refundable processing fee as may be prescribed.

(2) The Board shall, on receipt of an application made under subsection (1), forthwith refer the application to the Trade and Therapeutics Committee for its recommendations.

(3) The Trade and Therapeutics Committee shall examine the application under subsection (1) and shall submit its recommendations not later 21 days after the application is referred to it.

(4) The Board may, not later than 7 days after the Trade and Therapeutics Committee submits its recommendations grant or reject the application.

(5) Where the Board grants an application, it shall, on payment of the prescribed registration fee, register the locally manufactured pharmaceutical product and issue to the applicant a certificate of registration in such form as may be prescribed and on such terms and conditions as it may determine.

(6) A certificate of registration which is issued under this section shall be valid for a period of one year as from the date specified on the certificate of registration and may be renewed annually on payment of the prescribed fee.

(7) The holder of a certificate of registration of a locally manufactured registered pharmaceutical product shall inform the Board and pay such prescribed fee for any change in the characteristics and extension in range of the registered pharmaceutical product.

(8) The Board may exempt any locally manufactured pharmaceutical product from registration.

42. Plant Protection Act amended

The Plant Protection Act is amended –

(a) in section 19, in subsection (1), by repealing paragraph (b) and replacing it by the following paragraph –

(b) The NPPO may issue a plant import permit on such terms and conditions as it may determine.

(b) in section 21, in subsection (1), by repealing paragraph (a) and replacing it by the following paragraph –

(a) notify the arrival of the importation at least 2 days before;

43. Police Act amended

The Police Act is amended –

(a) in section 13G, by inserting, after the words “by this Act”, the words “or under any other enactment”;

(b) in section 24, in subsection (4), by deleting the words “10,000 rupees” and “2 years” and replacing them by the words “50,000 rupees” and “5 years”, respectively.

44. Public Debt Management Act amended

The Public Debt Management Act is amended –

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

“cash equivalent” means investment, other than those in shares and units, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value;

(b) in section 6, by inserting, after subsection (1), the following new subsection –

(1A) There shall be deducted from public sector debt –

(a) any cash balance or cash equivalent held by Government with the Bank or any financial institution in excess of an aggregate amount of 200 million rupees;

(b) 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;

(c) any equity investment held by Government or non-financial public sector bodies in any private sector entity; or

(d) such other money as may be prescribed.

(c) by repealing section 7;

(d) in section 8, in subsection (2), by repealing paragraph (a);

(e) in section 10 –

(i) in subsection (1)(d), by deleting the words “public sector debt ceiling referred to in section 7 and”;

(ii) in subsection (2), by deleting the words “receive electronic information relating to public sector debt,” and replacing them by the words “record information relating to public sector debt received”;

(iii) in subsection (4) –

(A) by deleting the comma at the end of paragraph (b) and replacing it by a full stop;

(B) by deleting the words “through the electronic monitoring system referred to in subsection (2)”;

(iv) by adding the following new subsection –

(5) Every director or head of non-financial public sector bodies shall, for the purpose of section 6(1)(b) and (c), submit to the Ministry, not later than 15 days after the end of every quarter, cash balances and cash equivalents, held with any financial institution, and equity investment held in any private sector entity, in respect of that quarter.

(f) in section 12, by repealing paragraph (c), the semicolon at the end of paragraph (b) being deleted and replaced by a full stop;

(g) by repealing the Schedule.

45. Public Health Act amended

The Public Health Act is amended –

(a) in section 79, in subsection (1)(b), by deleting the words “500 rupees” and “6 months” and replacing them by the words “200,000 rupees” and “5 years”, respectively;

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

79A. Regulations to prevent resurgence of epidemic

(1) Where following the issue of a notice under section 78, it appears that any dangerous epidemic, endemic, infectious or communicable disease has subsided, the Minister may make such regulations as he thinks fit to prevent the resurgence and further spread of such dangerous epidemic, endemic, infectious or communicable disease.

(2) Any regulations made under subsection (1) may provide that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 5 years.

46. Public Officers' Protection Act amended

The Public Officers' Protection Act is amended –

- (a) in section 3 –
 - (i) in subsection (1) –
 - (A) by inserting, after the words “molests,”, the words “threatens, intimidates,”;
 - (B) by deleting the words “100,000 rupees” and “2 years” and replacing them by the words “200,000 rupees” and “5 years”, respectively;
 - (ii) in subsection (2), by deleting the words “3,000 rupees” and replacing them by the words “50,000 rupees”;
- (b) in section 4, by inserting, after subsection (1), the following new subsection –

(1A) Where, pursuant to subsection (1), the time period of 2 years expires during the COVID-19 period, the civil action, suit or proceeding may, notwithstanding subsection (1), be instituted not later than 3 months after the COVID-19 period lapses.

47. Public Procurement Act amended

The Public Procurement Act is amended, in section 36, by adding the following new subsection –

- (6) 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 Board may issue.

48. Registration Duty Act amended

The Registration Duty Act is amended –

- (a) in section 3B, by inserting, after subsection (2), the following new subsection –

(2A) Where, pursuant to subsection (2), the delay specified in the Sixth Schedule for presenting a deed to the Registrar-General expires, or falls wholly or partly, during –

- (a) the COVID-19 period;
- (b) such period as may be specified in the Sixth Schedule after the COVID-19 period lapses,

no surcharge shall be payable provided that the deed is presented to the Registrar-General not later than such period as may be specified in the Sixth Schedule.

(b) in section 17, in subsection (3) –

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

(aa) Where, pursuant to paragraph (a), the time limit of 15 days expires, or falls wholly or partly, during –

- (i) the COVID-19 period, the person may object to the notice by registered post not later than 30 days after the COVID-19 period lapses; or
- (ii) a period of 10 days after the COVID-19 period lapses, the person may object to the notice by registered post not later than 30 days after the period of 10 days lapses.

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

(ba) Where, pursuant to paragraph (b), the time period of 4 months expires, or falls wholly or partly, during –

- (i) the COVID-19 period, the objection shall be dealt with not later than 2 months after the COVID-19 period lapses; or

- (ii) a period of one month after the COVID-19 period lapses, the objection shall be dealt with not later than 2 months after the period of one month lapses.

(c) in section 33, by adding the following new subsection –

(4) Where, pursuant to subsection (1), the time limit specified in the Sixth Schedule to register a document expires, or falls wholly or partly, during –

- (a) the COVID-19 period;
- (b) such period as may be specified in the Sixth Schedule after the COVID-19 period lapses,

no penalty shall be charged provided that the document is registered not later than such period as may be specified in the Sixth Schedule.

49. Road Traffic Act amended

The Road Traffic Act is amended –

- (a) in section 7, in subsections (2)(b) and (4)(c), by deleting the words “10 days” and replacing them by the words “21 days”;
- (b) in section 22, in subsection (10) –
 - (i) in paragraph (a), by inserting, after the word “shall”, the words “, subject to paragraph (aa),”;
 - (ii) by inserting, after paragraph (a), the following new paragraph –

(aa) Where a licence expires on 31 March 2020, 30 April 2020, 31 May 2020 or such further date as may be prescribed, the owner or actual owner of the motor vehicle or trailer shall not be liable to a surcharge of 50 per cent on the amount of the tax prescribed for that vehicle or trailer, provided that the licence is renewed not later than 31 August 2020 or such further date as may be prescribed.

- (c) in section 99, in subsection (1)(c), by deleting the words “10 days” and replacing them by the words “21 days”;
- (d) in section 166A, in subsection (8), by deleting the words “10 days” and replacing them by the words “21 days”;
- (e) in section 169, in subsection (1), by deleting the words “10 days” and replacing them by the words “21 days”;
- (f) in section 190, in subsection (3), by deleting the words “10,000 rupees” and “one year” and replacing them by the words “50,000 rupees” and “2 years”, respectively;
- (g) in section 191 –
 - (A) in subsection (1), by deleting the word “Where” and replacing it by the words “Subject to subsections (1A) and (1B), where”;
 - (B) by inserting, after subsection (1), the following new subsections –

(1A) Where –

- (a) before or during the COVID-19 period, a person commits an offence specified in the second column of the Fourth Schedule and elects to accept an FPN; and
- (b) the period of 28 days to pay the appropriate fine expires during the COVID-19 period,

the person shall pay the appropriate fine not later than 28 days after the COVID-19 period lapses.

(1B) Where, before or during the COVID-19 period, a person commits an offence specified in the second column of the Fourth Schedule and refuses to accept an FPN –

- (a) the police officer, road transport inspector or traffic warden who detects the offence shall serve the FPN not later than 14 days after the COVID-19 period lapses in the manner specified in subsection (1)(b); and

- (b) the person on whom the FPN is served shall pay the appropriate fine not later than 28 days after the COVID-19 period lapses.
- (h) in section 192, in subsection (1), by deleting the words “section 191(1) shall, within 28 days” and replacing them by the words “section 191 shall, within 28 days or not later than 28 days after the COVID-19 period lapses, as the case may be”;
- (i) in section 193, by deleting the words “28 days of the date of the offence” and replacing them by the words “the applicable time limit”;
- (j) in section 195 –
 - (i) in subsection (1) –
 - (A) by deleting the word “Where” and replacing it by the words “Subject to subsections (1A) and (1B), where”;
 - (B) by inserting, after subsection (1), the following new subsections –
 - (1A) Where, before the COVID-19 period, an offence is detected pursuant to subsection (1) by means of a Photographic Enforcement Device and the police officer has not served a PEDN within the time limit of 14 days, the police officer shall serve the PEDN not later than 14 days after the COVID-19 period lapses.
 - (1B) Where, during the COVID-19 period, an offence is detected pursuant to subsection (1) by means of a Photographic Enforcement Device, a police officer shall serve the PEDN not later than 14 days after the COVID-19 period lapses.
 - (1C) Where the time limit of 28 days specified in subsection (1)(a) expires during the COVID-19 period, the person on whom the PEDN is served shall, notwithstanding the last day to pay the appropriate fine mentioned in the PEDN, pay the appropriate fine not later than 28 days after the COVID-19 period lapses.
 - (ii) in subsection (3), by inserting, after the words “within 28 days”, the words “, or in case the time limit of 28 days expires during

the COVID-19 period, not later than 28 days after the COVID-19 period lapses”;

- (iii) in subsection (3A)(b)(i), by inserting, after the words “served with the PEDN”, the words “or, in case the time limit of 28 days expires during the COVID-19 period, not later than 28 days after the COVID-19 period lapses”;
- (iv) in subsection (7), by inserting, after the words “issue of the PEDN”, the words “or, in case the time limit of 14 days has expired during the COVID-19 period, not later than 14 days after the COVID-19 period lapses”;
- (k) in section 196, by deleting the words “28 days of the date of issue of the PEDN” and replacing them by the words “the specified period”;
- (l) by adding the following new section –

198. Sanitary measures to be observed during COVID-19 period and further period

(1) For the purposes of this Act, the Minister may, by regulations, make provisions for sanitary measures to be observed during the COVID-19 period and during such further period as may be prescribed.

(2) Any person who contravenes any regulations made under subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 2 years.

- (m) in the Sixth Schedule –
 - (i) in paragraph 4, by deleting the words “6 weeks” and replacing them by the words “4 months”;
 - (ii) in paragraph 5, by deleting the words “2 weeks” and replacing them by the words “6 weeks”.

50. Sports Act amended

The Sports Act is amended –

- (a) in section 3, in subsection (1) –

- (i) by inserting, after the words "sports activities", the words ", whether for training or competition purposes,";
- (ii) by adding the following new paragraph, the full stop at the end of paragraph (e) being deleted and replaced by the words "; and" and the word "and" at the end of paragraph (d) being deleted –

- (f) during the COVID-19 period and such further period as may be prescribed, adhere to any protocol set up by the Mauritius Sports Council and Sports Medical Unit.

- (b) in section 4, by adding the following new subsections –

- (6) A National Sports Federation and a sports club affiliated with it or with its regional sports committee shall abide by directives issued by the Minister during the COVID-19 period and such further period as may be prescribed.

- (7) (a) Subject to subsection (6), no National Sports Federation shall, during the COVID-19 period, organise, or authorise organisation of, activities locally and participate in international events abroad.

- (b) During such further period as may be prescribed after the COVID-19 period lapses, a National Sports Federation may, with the authorisation of the Minister, organise, or authorise organisation of, activities locally and participate in international events abroad.

- (c) in section 6, by adding the following new subsections –

- (5) A National Sports Federation shall ensure that all sanitary measures prescribed under any enactment are taken before resuming training and competition after the COVID-19 period lapses.

- (6) Subject to subsection (5), a National Sports Federation shall ensure that training and competition are organised behind closed doors for such further period as may be prescribed after the COVID-19 period lapses.

- (d) in section 10 –
- (i) in subsection (1), by inserting, after the word “may”, the words “,except during the COVID-19 period,”;
 - (ii) in subsection (4), by adding the following new paragraph, the full stop at the end of paragraph (g) being deleted –
 - (h) comply with section 4(6) and (7).
- (e) in section 11, by adding the following new subsection –
- (6) A Multisport Organisation shall abide by all the provisions made under this Act during the COVID-19 period and such further period as may be prescribed.
- (f) in section 12, by adding the following new subsection –
- (5) A regional sports committee shall abide by all the provisions made under this Act during the COVID-19 period and such further period as may be prescribed.
- (g) in section 13, by adding the following new subsection –
- (5) A sports club shall abide by all the provisions made under this Act during the COVID-19 period and such further period as may be prescribed.
- (h) in section 14, by adding the following new subsection –
- (6) The Mauritius Olympic Committee shall abide by all the provisions made under this Act during the COVID-19 period and such further period as may be prescribed.
- (i) in section 15, by adding the following new subsection –
- (6) The Mauritius Paralympic Committee shall abide by all the provisions made under this Act during the COVID-19 period and such further period as may be prescribed.
- (j) in section 17, by adding the following new subsection –

(3) The Council shall abide by all the provisions made under this Act, and any directives issued by the Minister, during the COVID-19 period and such further period as may be prescribed.

- (k) in section 27, in subsection (4), by adding the following new paragraph –

(c) The National Women’s Sports Commission shall abide by all the provisions made under this Act, and any directives issued by the Minister, during the COVID-19 period and such further period as may be prescribed.

- (l) in section 31, in subsection (5), by adding the following new paragraph –

(c) The NCSSU shall abide by all the provisions made under this Act, and any directives issued by the Minister, during the COVID-19 period and such further period as may be prescribed.

- (m) in section 35, by adding the following new subsection –

(3) The Institute shall abide by all the provisions made under this Act, and any directives issued by the Minister, during the COVID-19 period and such further period as may be prescribed.

- (n) in section 44, by inserting, after subsection (1), the following new subsection –

(1A) Subsection (1) shall, in addition, apply during the COVID-19 period and such further period as may be prescribed.

- (o) in section 48 –

(i) by numbering the existing provision as subsection (1);

(ii) by adding the following new subsection –

(2) Subsection (1) shall not apply during the COVID-19 period and such further period as may be prescribed.

- (p) in the Second Schedule, in paragraph 1, by adding the following new subparagraph, the full stop at the end of subparagraph (k) being deleted and replaced by a semicolon –

- (l) for specific measures to be taken by athletes, coaches and any other relevant person during the COVID-19 period and such further period as may be prescribed.
- (q) in the Fourth Schedule, in paragraph 1, by adding the following new subparagraph, the full stop at the end of subparagraph (d) being deleted and replaced by the words “; and” and the word “and” at the end of subparagraph (c) being deleted –
 - (e) abide by directives issued by the Minister or its National Sports Federation during the COVID-19 period and such further period as may be prescribed.

51. Statutory Bodies (Accounts and Audit) Act amended

The Statutory Bodies (Accounts and Audit) Act is amended, in section 3 –

- (a) by numbering the existing provision as subsection (1);
- (b) by adding the following new subsection –
 - (2) (a) During the COVID-19 period, a meeting of a Board may be held either –
 - (i) by a number of the members who constitute a quorum, being assembled together at the place, date and time appointed for the meeting; or
 - (ii) 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.
 - (b) A resolution in writing, signed or assented to by all members then entitled to receive notice of a meeting, shall be as valid and effective as if it had been passed at a meeting duly convened and held.
 - (c) A resolution under paragraph (b) may consist of several documents, including facsimile, electronic mail or other similar means of communication, each signed or assented to by one or more members.

52. Sugar Insurance Fund Act amended

The Sugar Insurance Fund Act is amended by inserting, after section 56, the following new section –

56A. Temporary measures during COVID-19 period

(1) The crop year for year 2020 shall start on 1 February 2020 and end on 28 February 2021.

(2) Notwithstanding section 24(4), the general insurance premium and the provisional estimate for crop year starting on 28 February 2020 shall be recovered –

(a) through the Syndicate on or before 15 July 2020 of the crop year for which the premium is payable; or

(b) from the insured after 15 July 2020.

(3) Notwithstanding section 40(2), every planter or *métayer* shall, not later than such period as may be prescribed after the COVID-19 period lapses, register with the Board all his cane plantations for the following crop year.

(4) Notwithstanding this Act, a crop year shall, on account of the COVID-19 period, start on such date as the Minister may determine and end on the following year on such date as the Minister may determine, provided that it does not end not later than 30 April in that following year.

53. Tourism Authority Act amended

(a) by inserting, after section 71, the following new section –

71A. Restrictions on ground of public health

(1) Notwithstanding this Part, the Authority may, on the ground of public health and for such period as it considers appropriate, issue guidelines to holders of pleasure craft licences for the purpose of –

(a) restricting the number of passengers authorised on board pleasure crafts at any one time; and

- (b) imposing such other conditions as may be necessary.

(2) Any holder of a pleasure craft licence who fails to comply with any guidelines issued, or conditions imposed, under subsection (1) shall commit an offence.

- (b) in section 126A –

- (i) by inserting, after subsection (4), the following new subsection –

(4A) Where, pursuant to subsection (4), the time period of 14 days expires, or falls wholly or partly, during –

- (a) the COVID-19 period, the person who is served with the notice under subsection (1) shall, notwithstanding the time imposed, pay the penalty not later than 3 months after the COVID-19 period lapses; or

- (b) a period of 30 days after the COVID-19 period lapses, the person who is served with the notice under subsection (1) shall, notwithstanding the time imposed, pay the penalty not later than 3 months after the period of 30 days lapses.

- (ii) in subsection (5), by inserting, after the words “time limit specified in the notice”, the words “or the time period specified in subsection (4A), as the case may be”;

- (c) in section 131, by adding the following new subsection –

(6) (a) Where, pursuant to section 25A, 29, 64 or 75, the time to renew a tourist accommodation certificate, tourist enterprise licence, pleasure craft licence or canvasser permit expires, or falls wholly or partly, during –

- (i) the COVID-19 period, the tourist accommodation certificate, tourist enterprise licence, pleasure craft licence or canvasser permit shall, notwithstanding

the time imposed, be deemed not to have expired and shall remain valid for a period of 12 months after the COVID-19 period lapses; or

- (ii) a period of one month after the COVID-19 period lapses, the tourist accommodation certificate, tourist enterprise licence, pleasure craft licence or canvasser permit shall, notwithstanding the time imposed, be deemed not to have expired and shall remain valid for a period of 12 months after the period of one month lapses.

(b) The payment of the renewal fee in respect of the tourist accommodation certificate, tourist enterprise licence, pleasure craft licence or canvasser permit may, for the period the licence or permit is renewed under paragraph (a), be made in equal monthly instalments.

(c) Where a person fails to pay 3 consecutive monthly instalments, the tourist accommodation certificate, tourist enterprise licence, pleasure craft licence or canvasser permit, as the case may be, shall lapse.

54. Transcription and Mortgage Act amended

The Transcription and Mortgage Act is amended, in section 63, by inserting, after subsection (1), the following new subsection –

(1A) Notwithstanding subsection (1), no fee shall, for the month of April 2020 or such other month as may be prescribed, be payable for searches in the mortgage or transcription books, or in the MIPD.

55. Utility Regulatory Authority Act amended

The Utility Regulatory Authority Act is amended –

- (a) in section 17, in subsection (1)(b), by inserting, after the words “such information”, the words “, electronically or otherwise,”;
- (b) in section 25, by inserting, after subsection (2), by the following new subsection –

(2A) Notwithstanding subsection (2), any person who wishes to inspect the public register electronically shall make a request to the Authority and the Authority shall take necessary action to provide the person with electronic copies of the public register.

56. Value Added Tax Act amended

The Value added Tax Act is amended, in the Fifth Schedule, by adding the following new items –

39. Protective masks against dust, odours and the like of H.S Code 6307.90.30.

40. Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters of H.S Code 9020.00.00.

41. Hand sanitisers of H.S Code 3808.94.10.

57. Workers' Rights Act 2019 amended

The Workers' Rights Act 2019 is amended –

(a) in section 2 –

(i) by deleting the definition of “past service” and replacing it by the following definition –

“past service” means service with an employer from the period commencing on the date a worker is employed by the employer up to the date preceding the date prescribed under section 94;

(ii) in the definition of “worker”, by deleting the words “sections 5,” and replacing them by the words “sections 5, 17A,”;

(b) by inserting, after section 17, the following new section –

17A. Work from home

(1) An employer may require any worker to work from home provided a notice of at least 48 hours is given to the worker.

(2) The Minister may, for the purpose of this section, make such regulations as he thinks fit.

(c) in section 22 –

- (i) in subsection (1), by adding the words “provided a notice of at least 48 hours is given to the worker”;
- (ii) in subsection (3), by deleting the words “to care for his child where the child is below school age or the child has an impairment”;
- (iii) in subsection (7), by deleting the definition of “school age”, the semi-colon at the end of the definition of “reasonable business grounds” being deleted and replaced by a full stop;

(d) section 23, by adding the following new subsection –

(7) Notwithstanding subsection (6), a worker who is employed on shift work shall not, during the COVID-19 period and such further period as may be prescribed, be entitled to any allowance for work performed on night shift.

(e) by inserting, after section 24, the following new section –

24A. Overtime in connection with COVID-19 period

(1) Notwithstanding any provision to the contrary in section 24, where a worker, other than a watchperson, employed in any of the sectors specified in the Ninth Schedule, works during the COVID-19 period or such further period as may be prescribed, the worker may be –

(a) remunerated for any work which is performed –

- (i) on a public holiday, at not less than twice the basic hourly rate for every hour of work;
- (ii) 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; or

(b) granted in any pay period, in lieu of remuneration under paragraph (a), such number of hours of paid time-off calculated in accordance with the rate at which remuneration is paid under that paragraph.

(2) (a) Paid time off in any pay period may be granted to a worker by the employer or at the request of the worker.

(b) Where a worker has not been granted paid time off wholly or partly under paragraph (a), any outstanding period of time off shall be accumulated up to the date the worker ceases, in any manner whatsoever, to be in the employment of the employer or 31 December 2021 or such other date as may be prescribed, whichever is applicable.

(3) Where a worker cannot avail himself of the total number of hours of time off accumulated under paragraph (2)(b), he shall be paid remuneration in lieu of any time off left at the rate specified in subsection (1)(a) and such payment shall be made at the time the worker ceases, in any manner whatsoever, to be in the employment of the employer or as at 31 December 2021 or such other date as may be prescribed, whichever is applicable.

(4) For the purpose of computing the additional hours of work under paragraph (1)(a), any authorised leave, whether with or without pay, including injury leave, shall be deemed to constitute attendance at work.

(f) in section 45, by adding the following new subsection –

(12) (a) Notwithstanding any provision to the contrary in subsections (7) to (10) and subject to paragraph (b), an employer may, during a period of 18 months following the expiry of the COVID-19 period, withhold up to 15 days' annual leave, or such other number of annual leave as may be prescribed, from the aggregate of the annual leave specified in subsection (1) which accrues to a worker as from the beginning of the year of the COVID-19 period or such further period as may be prescribed.

(b) Where a worker has performed work during the COVID-19 period, excluding the period starting from 15 May 2020 and ending on 1 June 2020, the employer shall not withhold more than half of annual leave specified in paragraph (a).

(c) Where the worker is a part-time worker, the employer may withhold from the aggregate of the annual leave referred to in subsection (5), such number of annual leave computed in accordance with the following formula –

$15/W \times Y$, where –

“W” means the number of working days in a week of a comparable full-time worker; and

“Y” means the number of days of work he is required to perform in a week.

(d) For the purpose of computing the aggregate annual leave accruing to a worker under this section, any annual leave entitlement for a period of less than 12 consecutive months shall be prorated, to the next round figure, in accordance with the following formula –

$N/12 \times Y$, where –

“N” means the number of annual leave under subsection (1) or (5), as the case may be; and

“Y” means the number of months in the period of less than 12 consecutive months.

(g) in section 64, by inserting, after subsection (1) the following new subsection –

(1A) (a) Subject to subsection (2), an agreement shall not be terminated by an employer during any month in respect of which the employer is in receipt of financial assistance.

(b) In this subsection –

“financial assistance” includes –

(a) the allowance payable under the Wage Assistance Scheme pursuant to section 150B of the Income Tax Act; or

(b) such other financial assistance which is paid to an employer by the State or an agent of

the State, as the case may be, under any other enactment or otherwise.

- (h) in section 67, by adding the following new subsection –
 - (6) The Minister may, by regulations –
 - (a) exempt an employer who provides services in the sectors specified in the Third Schedule to the Employment Relations Act from the application of section 67; and
 - (b) make provisions for the terms and conditions on which a worker may be offered employment by a new employer following a transfer of undertaking or taking over of the trade or business of his former previous employer.
- (i) in section 70, in subsection (1)(b), by inserting, after the words “section 64(1),”, the words “(1A),”;
- (j) in section 72 –
 - (a) in subsection (1) by deleting the words “An employer” and replacing them by the words “Subject to section 72A, an employer”;
 - (b) by repealing subsection (10) and replacing it by the following subsection –
 - (10) Where the Board finds that the reasons for the reduction of the workforce or the closing down are unjustified, the Board shall, subject to subsection (11), order the employer to pay to the worker severance allowance at the rate of 3 months’ remuneration per year of service.
- (k) by inserting, after section 72, the following new section –
 - 72A. Reduction of workforce in certain enterprises in the services sector**

(1) The Minister may, by regulations, exempt an employer who provides services in the sectors specified in the Third Schedule to the Employment Relations Act from the application of section 72.

(2) Where an employer who has been exempted pursuant to subsection (1) intends to reduce the number of workers in his employment, either temporarily or permanently, or close down his enterprise, the employer shall give written notice to the Board, together with a statement showing cause for the reduction or closure at least 15 days before the intended reduction or closing down, as the case may be.

(3) Notwithstanding section 75(8) and (9), the Board shall complete its proceedings within 15 days from the date of notification by the employer.

(4) (a) Where the Board finds that the reasons for the reduction of the workforce or the closing down are justified, the Board shall order that the worker shall be paid 30 days' wages as indemnity in lieu of notice.

(b) 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 3 months' remuneration per year of service.

(5) Where the Board finds that the reasons for the reduction of the workforce or the closing down are justified under subsection 4(a), the Board shall, in lieu of the termination of employment, at the request of the employer and subject to the consent of the worker concerned, order that the worker, or such category of workers as the employer may designate, shall proceed on leave without pay for such period as the employer may specify in his notification subject to the condition that the resumption of employment be on such new terms and conditions, including pension benefits, as the employer may, prior to resumption of work, offer to the worker.

(6) Where the Board makes an order under subsection (4) or (5), the order shall be enforced in the same manner as an order of the Industrial Court.

- (l) in section 84, in subsection (1), in subparagraph (a)(ii), by inserting, after the words "section 64(1)," the words "(1A),";

- (m) in section 94, in subsection (1), by deleting the words “on the commencement of this Act’ and replacing them by the words “on such date as may be prescribed”;
- (n) in section 95, in subsections (1) and (3)(a), by deleting the words “this Act” and replacing them by the words “this Part”;
- (o) in section 123, in subsection (1), by adding the following new paragraph, the comma at the end of paragraph (f) being deleted and replaced by a semicolon –
 - (g) contravenes sections 5, 8, 16, 24, 26, 27, 33, 54 and 118(4);
- (p) by adding the Ninth Schedule set out in the Fourth Schedule to this Act.

58. Commencement

(1) Sections 2 to 7, 9, 11 to 13, 15 to 20, 21 in so far as it relates to paragraph (a)(ii), 22 to 42, 44 to 48, 50 to 55, and 57 shall be deemed to have come into operation on 23 March 2020.

(2) Sections 12 and 56 shall be deemed to have come into operation on 24 March 2020.

(3) Section 14 shall be deemed to have come into operation on 19 March 2020.

(4) Section 21(a)(i) and (b) shall come into operation on 1 May 2020.

FIRST SCHEDULE

[Section 8(e)]

FIFTH SCHEDULE

[Section 30A]

FIXED PENALTY OFFENCES

1. Breach of section 3, 4, 5, 6, 8, 9, 12, 13, 14, 15, 16, 17, 18, 19, 20 or 21 of the Consumer Protection (Price and Supplies Control) Act
 2. Failing to submit a return of cost within 10 working days, in breach of regulation 3(1)(a) of the Consumer Protection (Consumer Goods) (Maximum Mark-Up) Regulations 1998
 3. Using Liquefied Petroleum Gas in small cylinders other than for domestic purposes, in breach of regulation 3(a) of the Consumer Protection (Use of Liquefied Petroleum Gas in Small Cylinders) Regulations 2012
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SECOND SCHEDULE
[Section 12(b)]

H.S. Code	Description	Statistical unit	General	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TURKEY
			%	%	%	%	%	%	%	%	%
	-- Disinfectants --										
3808.94.10	--- Hand Sanitiser	kg	0	0	0	0	0	0	0	0	0
3808.94.90	--- Other	kg	0	0	0	0	0	0	0	0	0

THIRD SCHEDULE

[Section 15(e)]

THIRD SCHEDULE

[Sections 70 and 81]

PART I

Civil aviation and airport, including ground handling and ancillary services

Air traffic control

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

PART II

Air transport

Customs

Electricity

Hotel services

Radio and television

Refuse disposal

Telephone

Transport of passengers and goods

Water supply

FOURTH SCHEDULE

[Section 57(p)]

NINTH SCHEDULE

[Section 24A]

SECTORS

Blockmaking, construction, stone crushing and related industries

Manufacturing sector governed by the Factory Employees (Remuneration) Regulations 2019
