

JUNE

02

2023

**MAURITIUS  
NATIONAL BUDGET  
2023 - 2024**

“To Dare & To Care”



**Morison (Mauritius)**

Chartered Certified Accountants

[www.morisonmauritius.com](http://www.morisonmauritius.com)



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### Foreword

- 1) Strengthening the Foundations of our Economy;**
- 2) Continuing the Transformation of Mauritius into a Sustainable Economy; and**
- 3) Building the future we deserve**

Last year when the Covid-19 pandemic was still lurking around with globalisation being paralysed, the Minister of Finance, Economic Planning and Development has based on 3 main broad pillars, that of strengthening the economic growth and resilience to future shocks, taking the society to sustainable and inclusive development and investing in our people. 2023 – 2024 budget emphasizes on the same key strategies that of Strengthening the Foundations of the Economy in a Sustainable way and building the Future for Our People. The key saying: “To dare and to care for the weakest and most helpless citizens” sets the tone that the budget would be geared towards socio- economic measures. Coupled with the global awareness of the impact of the carbon footprint and largest emitters on the world environment and the irregular weather conditions arising in Mauritius, it was noted that sustainability and blue print measures would have definitely been the play of the budget.

Various strategies across the sectors of the economy have been implemented following the last year budget continuity measures in the field of the Green and Blue biodiversity economy, agriculture, infrastructure as well as the Tourism Sector. Most resources have been allotted in every sector to protect the nature, biodiversity and the oceans and encourage the Green Transformation Economy through incentives on Renewal Energy Projects being undertaken. As a nation dependent on its natural resources especially in the Tourism Sector and Agriculture, the policies have been to embellish and upgrade various beach facilities for the Tourism Sector as well as traditional incentives for agro- industry and farming skills development for the Agricultural sector. Mauritian has a capital in terms of its natural resources and measures undertaken take into account such driven opportunities towards integrating them into the economic output towards GDP growth. Culture and artistic projects at various key sites for tourism in cities. This year the manufacturing sector as well has been given fiscal incentives for investment tax credit on purchase of machinery and equipment. Budgets allocation towards infrastructure for national flood management. Not but least education needs of children being free of charge and school amenities upgrade allocation.

Subsidies on various staple foods and basic commodities maintained as well as reduction of prices for empowering poor people with purchasing power. A minimum decent earning for each household, social aids and housing, minimum retirement earnings for elderly people have been promoted to improve the lives of needy and elderly people.

The Minister of Finance, Economic Planning and Development concluded this last mandate budget on a sound positive socio signal from the government who cares for what the Mauritian deserve as a future as a merit for working inclusively for their country.

The country financial debt is to be reduced by 2.9% from less public sector expenditures and the measures unveiled in the budget 2023-2024, GDP is focused to be increasing sustainably and robustly by some 8% growth in Year 2023- 2024, likely in Year 2022-2023.



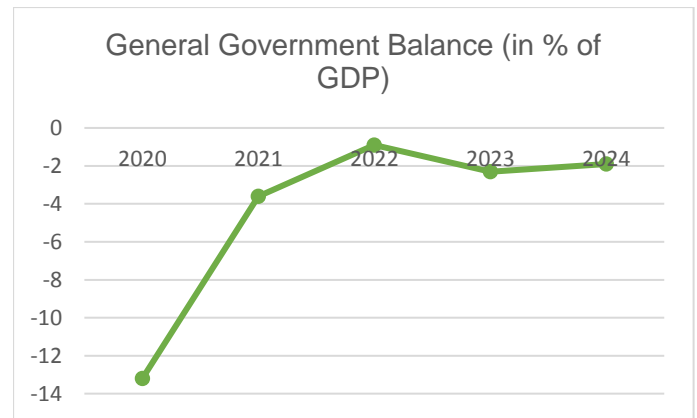
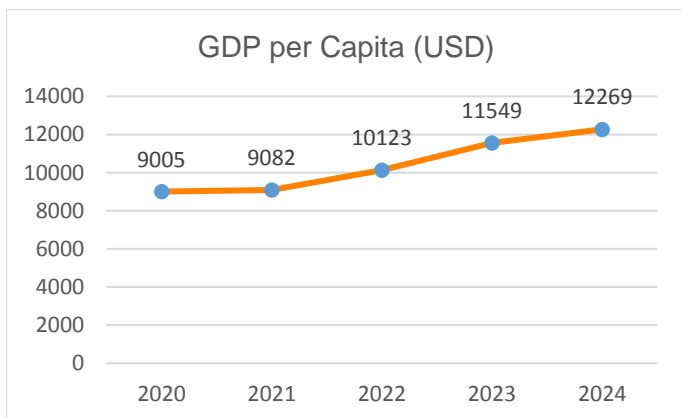
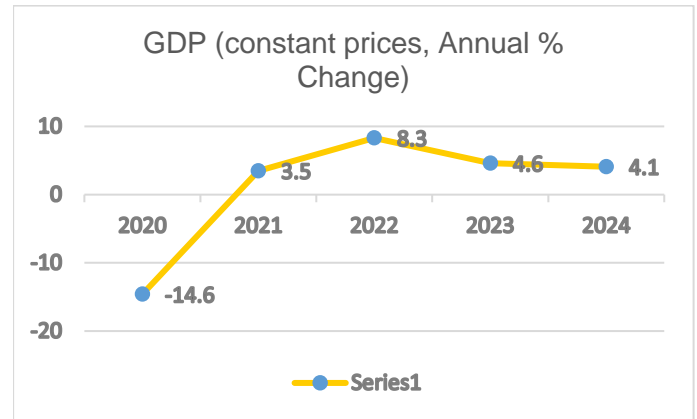
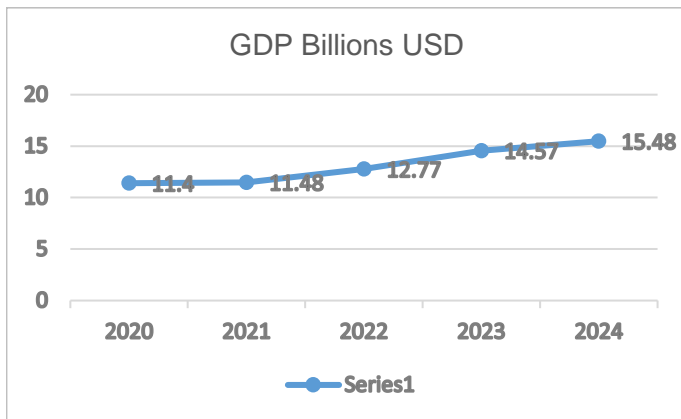
## Economic Indicators

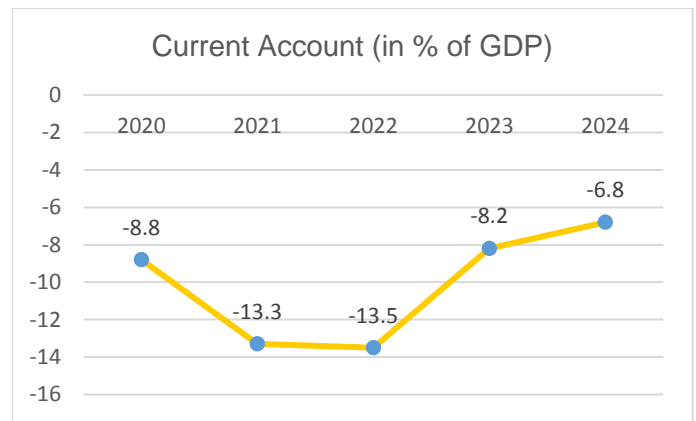
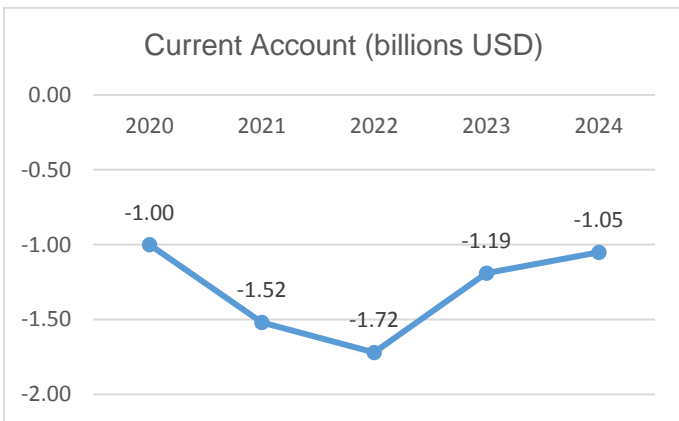
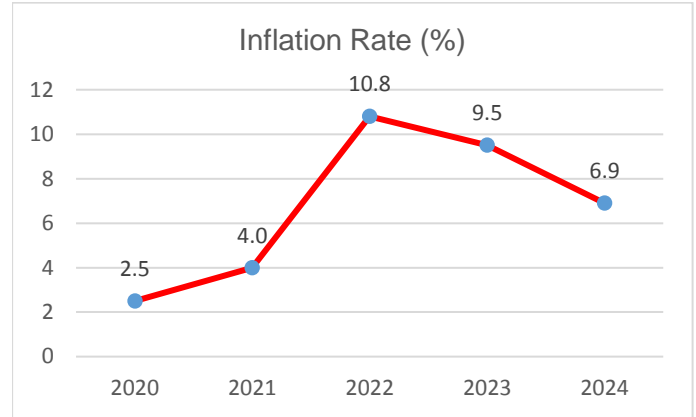
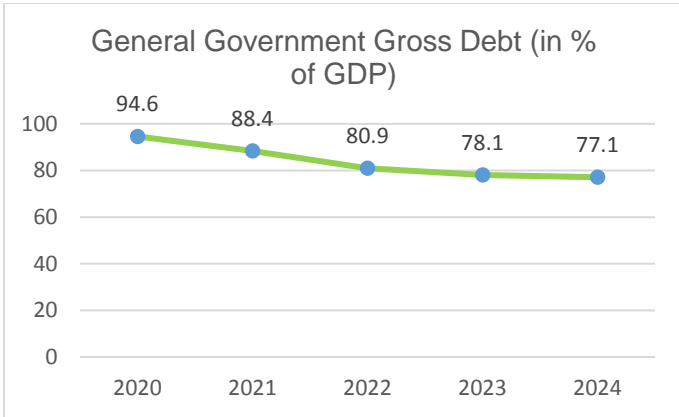


### At a Glance

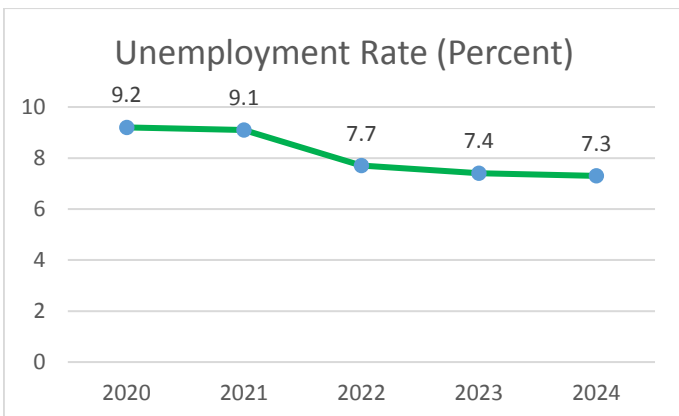
- 2023 Projected Real GDP (% Change) : 4.6
- 2023 Projected Consumer Prices (% Change) : 9.5
- Country Population : 1.262million

Source: International Monetary Fund



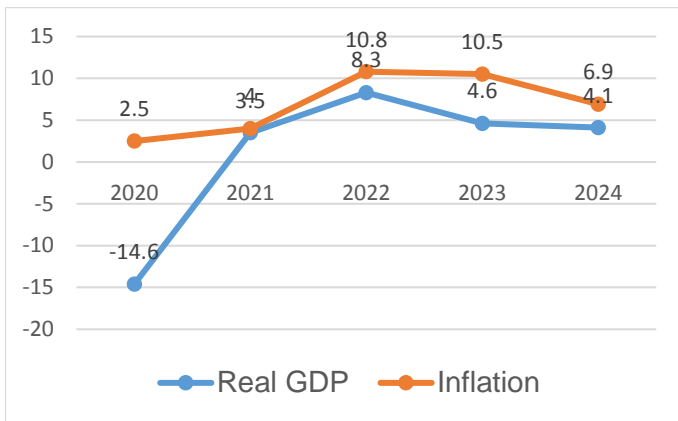


Source: IMF – World Economic Outlook Database – October 2021  
 Notes: (e) Estimated Data





Real GDP growth (Annual percent change) – 4.6  
Inflation rate, average consumer prices (Annual percent change) – 9.5





## Tax Perspective

### Towards A Progressive Taxation Regime

The recent global financial crisis has hit the vulnerable populations in the low-income group by decreasing their purchasing power and their welfare. Thus initiated reforms have been introduced to bring more equity and fairness in our tax regime. Hence, the lower end pay less and those at the upper end contribute more.

### Holistic Tax Reforms

#### Personal Taxation

##### Tax Card

Year of assessment		2023/2024	2022/2023
		01 July 2023 to 30 June 2024 Range MUR	01 July 2022 to 30 June 2022 TAX Rate
First	Rs 390,000	1 – 390,000	0%
Next	Rs 40,000	390,001 – 430,000	2%
Next	Rs 40,000	430,001 – 470,000	4%
Next	Rs 60,000	470,001 – 530,000	6%
Next	Rs 60,000	530,001 – 590,000	8%
Next	Rs 300,000	590,001 – 890,000	10%
Next	Rs 300,000	890,001 – 1,190,000	12%
Next	Rs 300,000	1,190,001 – 1,490,000	14%
Next	Rs 400,000	1,490,001 – 1,890,000	16%
Next	Rs 500,000	1,890,001 – 2,390 000	18%
Surplus income above	Rs 2,390,000		20%



## Tax Perspective (Cont'd)

### YOA 2023/2024

#### Category A – No dependent

An individual with no dependent having a monthly chargeable income up to Mur 30,000 (annually Mur 390,000) will be taxed at zero percent

#### New Regime

An individual with no dependent with a chargeable income up to Mur 50,000 monthly will save Mur 1,175 monthly (a decrease of his tax by 40%)

#### Category B – Two dependent

An Individual with two dependents with a chargeable income of Mur 50,000 will not pay any tax.

A Worker with a chargeable income of Mur 75,000 monthly will saved at least Mur 2300 monthly. He will pay 2/3 less taxes than currently.

According to the econometric model of 'Maurice Strategie' the tax reform will generate an additional GDP Growth of 0.6% with the creation of additional 16,800 jobs.

#### Income Exemption Threshold

Year of assessment		2022/2023	2021/2022
Income year		01 July 2022 to 30 June 2023	01 July 2021 to 30 June 2022
		MUR	MUR
<b>Category A</b>	An Individual with no dependent	325,000	325,000
<b>Category B</b>	An Individual with one dependent	435,000	435,000
<b>Category C</b>	An Individual with two dependents	515,000	515,000
<b>Category D</b>	An Individual with three dependents	600,000	600,000
<b>Category E</b>	An Individual with four or more dependents	680,000	680,000

Tax Arrears Settlement Scheme (TASS) is being extended for a period of one year with a full waiver of penalties.

#### Tax Brackets

- It starts at 0% and capped at a maximum of 20%.
- The maximum marginal tax rate will decrease from 40% to 20%.
- The maximum effective tax rate will go down from 25% to less than 20%.
- To alleviate consumers in the face of rising prices vat removal on 15 key items of everyday consumption.

About 150,000, income tax payers will pay less taxes.



## Tax Perspective (Cont'd)

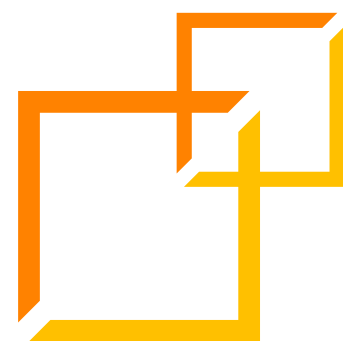
### Corporate taxation

- 1) Exempt income –
  - The partial exemption granted in respect of interest earned by a Collective Investments Scheme and Close End Fund set up in Mauritius will be increased from 80% to 95%.
  - Interest income derived from bonds, debentures or sukuk issued by an overseas entity to finance renewable energy projects approved by the MRA will be exempted.
- 2) Companies engaged in exports of goods are taxed at 3% on exports made. Profits derived from the sale of aviation fuel to an airline will be considered as an export of goods and subject to tax at the reduced rate of 3%.
- 3) Companies engaged in the Telephony Service Providers pay 5% of its accounting profit and 1.5% of its turnover as solidarity levy. The 1.5% has now been reduced to 1% of its turnover as solidarity levy. Loss making operators still have to pay the 1% solidarity levy.
- 4) Banks are taxed on chargeable income up to Rs 1.5 billion at 5% and chargeable income above Rs 1.5 billion at 15%. An incentive rate of 5% was granted in Year assessment 2020/2021 and 2021/2022 having chargeable income exceeding Rs 1.5 billion. Incentive rate of 5% is no longer applicable as from assessment year 2022/2023 and banks are taxed at 15% on chargeable income above Rs 1.5 billion.
- 5) Investment tax credit is available to manufacturing companies of 15% over 3 years (45% in total) on expenditure incurred on new plant and machinery. Any unrelieved investment tax credit may be carried over 10 years.
  - Manufacturing companies incurring market research and product development will no longer be restricted to the African market and will be restricted to manufacturing companies having an annual turnover not exceeding Rs 500 million.

- 6) Double deduction of expenditure incurred on an approved film project – a 200% tax relief of amount spent by local companies participating in the financing, sponsorship and marketing / distribution of an approved film project. The film should be 90% produced at least in Mauritius.
- 7) Waiver of the Covid-19 levy on all outstanding debts of the Covid -19 levy as at 20 January 2023 inclusive of penalties and interest.

### Property taxes

- 1) Home loan scheme
  - The Home loan Scheme allowing an eligible person buying a house or construct a residence benefits from a refund of 5% of the cost of the property up to a maximum of Rs 500,000.
  - In case of a residence acquired on a “Vente en l'etat future d'achevement”, the refund will be made in respect of the amount paid up to 30 June 2025. A property acquired through reservation on or before 30 June 2024 will also qualify for the refund provided the deed of transfer is signed and registered not later than 30 June 2025.
- 2) The Home loan scheme will be extended for another year for all loans contracted during the period 01 July 2023 to 30 June 2024. Amounts disbursed of the loan up to 30 June 2025 will qualify under the Scheme with a benefit of 5% refund of the loan amounted to a maximum of Mur 500,000. As from 01 July 2023 a maximum payment of Rs 500,000 will be for FY 2023/2024.





## **Tax Perspective (Cont'd)**

### **Tax administration**

- 1) All tax payers registered under the Tax Arrears Settlement Scheme if paid in full their dues under the Income Tax Act, VAT Act and the Gambling Authority Act, by 31 March 2024 and provided the payer registered under the Scheme, will not have to pay penalties and interest.
- 2) Tax to be recovered under a cell for a Protected Cell Company will not be recovered from assets of other cells or non-cellular assets of the protected cell company. Likewise each sub-fund or special purpose vehicle of a variable capital company will be treated as a separate entity for the purpose of tax recovery.
- 3) Tax deducted at Source broadened
  - Payment of fees made by Insurance companies to panel beaters and spray painters for repairs of motor vehicles of policy holders – has a tax deducted from source of 3% and that for Interior decorator and designer at the rate of 5%
  - Tax deductions at source will not apply on fees paid to a management Company licensed under the FSC and an Investment Adviser licensed by the FSC.

## Infrastructure

### Preservation of Heritage

The City of Port Louis being an area of significant heritage and historical value, the government has taken the initiative to revitalise, preserve and promote the city.

- 1) Creation of an artistic and cultural trail.
  - 2) Completion of Phase II of the Intercontinental Slavery Museum Project.
  - 3) Setting up of the Beeckrumsing Ramlallah Interpretation Centre.
  - 4) Creation of a vibrant mini forest at the centre of Port Louis.
- To protect the cultural landscape, some various upgrading measures will be taken at country tourism and patrimonial sites.

### Infrastructure Development

An up-to-date and strong infrastructure system is key to our economic development strategy.

- 1) Mur 3.4 billion will be set aside in the improvement and extension of road network system
- 2) Mur 360 million has been assigned for the completion specified link roads
- 3) Mur 420 million has been designated for the completion of landslide mitigation works, bypass, flood mitigation measures, upgrading road works, flyovers, bridge and a link road.
- 4) Mur 720 million assigned to new projects of bypasses, flyover, five link roads, landslide and slope stabilization works.
- 5) Mur 600 million is being reserved for the rehabilitation, maintenance and upgrading of roads across the island.

- 6) To support small and medium contractors such as:

- Benefiting a 30 % margin of preference
- Public contractors below Mur 30 million will be reserved for micro and small enterprises
- Micro enterprises will be allowed to bid for contracts of up to Mur 1 million without minimum turnover requirement
- DBM Ltd will extend its loan to Mur 25 million at a concessional rate of 3.5% per annum

- 7) Introduction of Construction Contracts (Special Provisions) to support small contractors' working capital

- 8) Road accidents and fatalities has impacted the lives of civilians. The following measures have been initiated:

- Construction of footbridges
- Compensation of a maximum amount of Mur 1.5 million for victims of hit and run accidents

### Tourism

Across the world, tourism has emerged as an engine of growth and Mauritius is no exception. Today, tourism is one of the fastest growing socio-economic sectors that is fuelling economic growth and creating jobs and business opportunities in the country.

- 1) The tourism industry is on a strong recovery path after having been seriously impacted by the COVID-19 pandemic.
- 2) There is an expectation to reach the target of 1.2 million tourists by end June 2023.
- 3) Earnings from the tourism industry will reach MUR 80 billion in this fiscal year, 20 percent higher than pre-pandemic levels.
- 4) The main objective is to achieve 1.4 million tourists next year and MUR 100 billion of tourism proceeds.
- 5) An increase of 25 percent for the Promotion and Destination Marketing Budget of MTPA from MUR 400 million to MUR 500 million.
- 6) There is an aim of transforming Mauritius into a Green-Certified Destination by 2030. Hence the Tourism Authority will be reformed with a focus on fostering maintainable tourism development.
- 7) In order to improve the visibility of the hospitality industry, an increase in the amount under the Participation in International Fairs SME Refund Scheme by 25 percent to MUR 250,000 is fundamental.

### Mauritius is an ideal destination for care and retirement.

- 1) It is pivotal for patients, retirees and their family be offered a hassle-free stay.
- 2) Further to the development of medical tourism and the silver economy, medical patients and retirees as well as up to two accompanying caretakers will be eligible for a premium visa.
- 3) A foreign patient or retiree will not require to open a bank account in Mauritius and for foreign retirees above 60 years old will have access to medical insurance.

### Manufacturing

The manufacturing sector being the largest contributor of our country's economy, has recorded a growth of 10.4% in 2022. Continuous innovation in Textile and Apparel, Jewellery Light Engineering among others has contributed to our GDP and created employment.

1) In order to support the local industry and encouraging the consumption of locally produced goods, the following will be implemented:

- Establishing an "En route vers le Made in Moris" programme for around 120 SMEs over a period of 3 years to build their capacity to join the label.
- A dedicated area at the Mauritius Duty Free Paradise at the airport for "Made in Moris" products.

2) Extension of the investment tax credit to all manufacturing companies for the next three years to promote considerable degree of investment and automation.

3) Renewal of the Scheme for 3 years to cover the expenses in relation to warehousing, expertise and export consulting.

4) To extend the support of the export sector, the following will be considered for the next fiscal year:

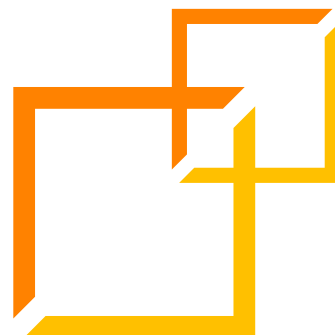
- Freight Rebate Scheme and Trade Promotion & Marketing Schemes to facilitate exports by sea and air.
- 50% reduction in export port charges.
- Export Credit Guarantee Scheme.

5) Transforming Mauritius into a manufacturing and services hub for the region.

6) Revising the existing legal framework on industrial development to make provision for the setting up of Special Economic Zones positioning Mauritius as a gateway for the African Market.

7) Investments associated to the production of materials for renewable energy technologies will as of now benefit from incentives under the Premium Investor Certificate.

8) Subsidy for companies moving to Carbon Neutral Industry.



## Agriculture

### Introduction

Agriculture has played a major role in the national economy for decades. Over the years, the sector has evolved substantially with production of a vast variety of finished products.

Several measures have been introduced to encourage self-sufficiency. The Government's strategy aims at modernizing the sector through numerous incentives such as:

- 1) Training programs for 2,000 individuals to enhance the production and better practice in green agriculture.
- 2) Provision of some Mur 3 Billion farmers, planters, breeders and fishers to achieve our aims of food security.
- 3) Extension of Grants to a maximum of Mur 500,000 for construction of sheltered farms
- 4) Government Grants varying from 50% for the purchase of fertilizers and 75% subsidy on specific vegetable seedlings.
- 5) Increase in the Grant provided to Small Planters and Cooperatives for acquisition of equipment
- 6) Increase by 25% in winter grants allowances to tea growers.
- 7) Introduction of a 'New Agricultural Loan Scheme' with a ceiling of Mur 10 million bearing an interest in 3.5% by the DBM.
- 8) Prolongation of the Crop Replantation Scheme at a preferential rate.
- 9) Long outstanding loans and of deceased planters shall be written off by the DBM.
- 10) Increase from Mur 200 million to Mur 500 million of the 'Cane Revolving Scheme' for the replantation of land.
- 11) Alloted MUR 22 million for irrigation networks.
- 12) Subsidy of 50% on fertilisers, for 60 tons of sugar.
- 13) Financial assistance of Mur 150,000 for the acquisition of drip irrigation systems.
- 14) CESS will be removed for crop 2023.
- 15) An increase in the minimum guaranteed price from Mur 25,000 to Mur 27,500 of Sugar.
- 16) A rise on maximum grant for purchase of cattle by 50% to Mur 225,000.
- 17) A subsidy of Rs 1,000 will be introduced on cost of private veterinary services.
- 18) A financial aid of Mur 200,000 will be granted for building and upgrading of sheds
- 19) An increase by 33% to Mur 10,000 to calf breeders.
- 20) Long outstanding loan more than 20 years written off by the DBM.
- 21) An increase in subsidy by 50% to Mur 15 per kilogram on animal feed.

### Blue Economy

#### Fisheries

Mauritius is a subtropical island in the Indian Ocean surrounded by a **vast Exclusive Economic Zone of 2.3 million square kilometers**. The Mauritius blue economy is currently represented by coastal tourism, fishing, seafood processing and seaport activities that are also considered traditional ocean activities.

The rich marine natural resources of the Mauritian waters provide great potential for fisheries. The country has ambitious plans to expand its fisheries sector to meet the growing exports demand. Continuous efforts are being implemented by the Government through strategic policy actions to support the sustainable growth of the sector.

- 1) To enable small fishers to increase their produce, a grant of MUR 2,500 for the purchase of hooks and fishing materials, MUR 5,000 for the purchase of materials to construct fish traps will be provided and MUR 300,000 instead of MUR 200,000 for the purchase of canottes.
- 2) For the safety of fishers, solar powered lights at jetties will be installed to ease navigation at night and Replace 8 Fish Aggregating Devices around the island.
- 3) An upgrade Fisheries Posts at various places.
- 4) Financial difficulties of fishermen will be alleviated and their families by writing off DBM long outstanding loans of more than 20 years and loans of deceased fishermen.
- 5) An increase in the lump sum paid to fishermen aged 65 and above from MUR 52,500 to MUR 100,000 if their fisherman card is returned or transferred.

- 6) An increase in the daily Bad Weather Allowance from Mur 575 to Mur 650.
- 7) Moreover, a grant of 50 percent will be provided for construction of hatchery for shrimp farming up to a maximum of Mur 500,000.
- 8) A grant for the acquisition of semi-industrial fishing boats by registered cooperatives will be increased from Mur 4 million to Mur 6 million.



### Technology

The ICT/ BPO sector has its critical importance in the socio-economic progress and employment in Mauritius by improving the workforce capacity and expanding the regional services.

The following measures have been implemented:

- 1) In parteneriat with their African collaborators, new branches for local training and campuses will be granted with a double deduction on their costs;
- 2) The public sectors services will face rapid digitalized phase by benefiting from the margin of preference of 40% and providing MauPass extension in corporate sector for the employees;
- 3) And establishment of a Carbon Neutral Scheme in the ICT sector.



### Education

Children are the future of the nation. A competent education system is pivotal to attain the target of securing a viable future for the children.

The following the measures have been taken:

- 1) As from 1<sup>st</sup> of January 2024, a provision of free pre-primary education for all will be implemented;
- 2) Some 100 public pre-primary schools will benefit from infrastructural upgrade by receiving necessary pedagogical materials and equipment to boost learning, development and playing;
- 3) Finance of Mur 600 million for equitable access to quality education at all levels, in various places;
- 4) For the nine-year continuous basic education programme, there have been construction of specialist rooms for Food and Textile Studies and Design & Technology across 11 Academies and 25 Regional Secondary Schools and building of new primary sector;
- 5) An increase of 23% to Mur 191 million in Grant in Aid to SEN schools with 60 % rise in the daily meal allowance for each SEN student to Mur 120;
- 6) The least eligibility criteria will be reconsidered for running oriental classes from 25 to 10 students per class;
- 7) And an increase in employment for trainee educators in primary schools, educators in secondary schools, educators in SEN and school clerks.

## Law and Order

The continuity of law and order is crucial in a country. Thus, the following measures have been taken:

- 1) Mur 11.8 billion has been allocated to the Police Force, out of which:
  - Mur 375 million has been set aside for the building of Disciplined Forces Academy at Cote D'or, with the aim of providing law enforcement officials with the latest training facilities.
  - An offshore Patrol Vessel will be purchased for Mur 300 million
  - Mur 50 million has been assigned to the implementation of a Coastal Surveillance Radar System,
  - To optimize the efficiency of the police force, noise cameras and light armoured personnel carriers will be purchased.
  - To promote a safer country for inhabitants, 1,000 new police officer posts have been created. 833 police officers will be promoted to Police Corporals rank.
  - New Satellite Fire stations will be established across the country to aid with rapid fire intervention.

## Crusade against Drug Trafficking

- 1) Mur 11 billion drugs have been requisitioned and 15,500 individuals have been arrested over the course of the last 5 years by the Anti-Drug and Smuggling Unit (ADSU).
- 2) To assist law enforcement agencies, the acquisition of the following will be made:
  - Vehicle and security equipment for the ADSU.
  - High Patrol vessels for the National Coast Guard.

## Judiciary

- 1) A new e-judiciary system for judges and the supreme court registry will be implemented.
- 2) Renovations for the Supreme Court building, the New Court House and the Flacq District Court will be made.
- 3) New jobs in the law sector will be created, namely: 6 Judges and 14 Magistrates.

### Health and Safety

Our Healthcare sector has been evolved with the introduction of high profile technology and high-tech infrastructure and qualified staff. Government has prioritised the health sector by implementing health protocols as presented below:

#### Investment

- 1) Mur 2.2 billion investment for the improvement and modernization of healthcare infrastructure.
- 2) A further Mur104 million for introduction of Area Health Centres in different localities.
- 3) Injection of an additional Mur 50 million for the completion of ongoing construction of Health centres at St Francois Xavier, Roches Bois, Trou D'Eau Douce and Camp de Masque.
- 4) Construction of the New Eye Hospital and a Renal Transplant Unit.
- 5) Mur 950 million for the implementation and development of a new teaching hospital in Flacq.
- 6) Enhancement of Mediclinics, at Stanley, Bel Air, Quartier Militaire, Grand Bois and construction of new one at La Tour Koenig and Riviere du Rempart will be provided with Mur 88 million.
- 7) Mur 91 million will be allocated to upgrade all public hospitals.
- 8) Mur 300 million will be provided to acquire modern medical equipment.

### Cancer

- 1) Since cancer has afflicted acute difficulties to families, the government has come forward to invest Mur 20 million to increase screening for cancer risks assessment and early detection.
- 2) Furthermore the government has resolved to provide 80,000 children with vaccination against human papillomavirus which protects from certain type of cancers.
- 3) Moreover Mur 210 million is injected to provide high-tech equipment in the New Cancer centre.

### Diabetes

- 1) Given that Type 1 diabetic patients are required to test their blood sugar level and inject insulin at least 4 times a day, continuous glucose monitoring will be provided to simplify the lives of approximately 1000 Type-1 diabetes patients.
- 2) 450 high risk diabetic patients will benefit from insulin pumps.
- 3) To fortify the public health sector, 1,400 staffs will be appointed.

### Technology

- 1) Since digital technology has become primordial in the health sector, e-Health system will be introduced as from July 2023.
- 2) Fore mostly, Mur 180 million will be injected to come forward will the e-Health project at Jawaharlall Nehru Hospital.

### Health and Safety (Cont'd)

#### Life Sciences and Biotechnology

Life and Biotechnology emphasizes on all aspects of human diseases and how they are translated to patients. This aspect of health sector has contributed to combat many diseases and increase welfare of societies.

- 1) Life Sciences and Biotechnology has been one of the most rapid evolving industries with a growth of more than 7.5% .To boost up this dynamic sector, various measures shall be taken:
- 2) Amendments to the Human Tissue Act to enable in-vitro-fertilisation
- 3) A 3% tax charge for manufacturer of medical devices
- 4) Introduction of an Investment Certificate by the WDB



### Arts and Culture

Mauritius being a multi-ethnic country, possesses a lot of local talents. Promoting and enhancing arts and culture is essential for the survival of this industry. Different incentives have been proposed, such as:

- 1) Introduction of a status for Artist Bill.
- 2) Strengthening of support to professional local artists.
- 3) Setting up of a Professional Arts Council.
- 4) Eligible registered artists shall benefit from a pension scheme.
- 5) Increase of the grant by a minimum of 15% falling under the National Arts Fund.
- 6) Organization of and “Atelier des Auteurs” and “Fete de la Musique” by the Ministry of Arts and Culture together with EDB.
- 7) Provision of Mur 10,000 to secondary schools for the purchase of books from local authors.
- 8) An investment of Mur 80 million for upgrading the Anjalay Coopen Stadium.
- 9) Increase in grant to Mur 50,000 for the production of music albums.
- 10) Removal of all VAT on music instruments.

### Youth and Sports

The development of youth is deemed to be critical to the well-being of the society. Hence, the government will sustain investing in order to support the local athletes given that Youth and Sports are interconnected.

- 1) Mur 53 million is being granted to approximately 450 athletes for competing in the Indian Ocean Games 2023.
- 2) For the preparation of the Paris 2024 Olympic and Paralympic Games, the following required scheme will be undertaken:
  - An allowance of Mur 30,000 per month will be granted to 10 high level athletes to get ready for the Games over a year.
  - Gold, silver and bronze medalists will be rewarded with cash prizes Mur 1 million, Mur 700,000 and Mur 500,000 respectively.
- 3) Around 110 high level athletes will be offered allowance with a further 15% increase which was restored to the pre-pandemic levels as from 2022.
- 4) Mur 1 million will be set aside for the Mauritius Scouts Associations to assist about 40 candidates to stand for Mauritius at the 25<sup>th</sup> World Scout Jamboree 2023.
- 5) A special endowment of Mur 10,000 will be provided to registered youth clubs.
- 6) The Youth Centres will be revamped by the National Youth Council.
- 7) Mur 20 million will be allocated to the Mauritius Recreation Council in order to arrange recreational activities across the island.

- 8) The upgrading of sports infrastructure across the island will be financed, including:
  - The Souvenir Swimming pool at Calebasses;
  - The Serge Alfred Swimming Pool at Beau Bassin;
  - The National Badminton Centre at Rose-Hill;
  - The Daniel Imbert Sports Complex at La Source; and
  - The Athletic Track at the Rose-Belle Stadium.
- 9) The setting up of 3 swimming pools in Curepipe, Flacq and Rivière des Anguilles will be funded.



### Rodrigues and Outer Islands

The development and welfare of the inhabitants of the outer islands has always been high on the agenda of the Government.

- 1) Investment of Mur 7.7 billion for the construction of a new runway at Plaine Corail Airport,
- 2) Maintaining the subsidy on Special Rodrigues Holiday Package and Subsidy on Airfare from Rodrigues until September 2024.
- 3) Mur 130 million for the construction of 30 km of track roads around the island of Rodrigues
- 4) Financing of Mur 30 million for environmental related projects across the island.
- 5) Mur 117 million will be allocated for the construction and rehabilitation of dams and reservoirs.
- 6) Investing Mur 10 million for the deployment of the Rainwater Harvesting Scheme in Rodrigues.
- 7) The subsidy on animal feed and promotion of sheltered farming and smart agriculture for Rodriguan farmers.
- 9) As from October 2023, introduction of a new vessel connecting Mauritius and Rodrigues.
- 10) Funds will be provided to lease a vessel up to September 2023.
- 11) Implementation of 2 new vessels to accommodate for 50 passengers as well as cargo.
- 12) Extension of the SME Refund Scheme and the SME International Fairs Refund Scheme to Rodriguan SMEs participating in trade fairs.
- 11) Extension of the service to Mauritius Scheme including Rodriguan born university leavers to be posted in Mauritius or Rodrigues.
- 14) Removal of freight charges on containers from Rodrigues to Mauritius for agricultural products.
- 15) Construction of a Recreation Centre at Baie Lascars for the elderly and disabled.
- 16) Construction of 50 social housing units and a Refugee Centre at Agalega.
- 17) Acquisition of barge to transport up to 5 tonnes of cargo and 20 passengers from North to South of Agalega.
- 18) Mur 250 million to be provided for the acquisition of two tugs to enable the MV Trochetia to berth at the new jetty.
- 19) Continual work towards the implementation and assessment of a resettlement programme in the Chagos Archipelago.
- 20) An establishment of a Marine Protected Area around the Chagos Archipelago.

### Social aid

- 1) The monthly poverty threshold for an adult and a child amounting to Mur 3,000 and Mur 1,500 respectively will rise to Mur 3,575 for an adult to Mur 2,500 for a child.
- 2) Starting on July 1st 2023, the maximum household income threshold would rise from Mur 10,500 to Mur 14,650.
- 3) Families will qualify for assistance under the National Database for Vulnerable Groups if their monthly income is above Mur 14,650 and not exceeding Mur 18,860.
- 4) For SRM recipients, the Crèche Allowance would rise from Mur 2,000 to Mur 3,000.
- 5) Rather than Mur 30,000, households earning up to 35,000 rupees per month will receive support for the purchase of wheelchairs, spectacles, hearing aids and dentures
- 6) Patients with prostate cancer, bladder cancer, Alzheimer's disease, and stroke would also be eligible for the monthly incontinence allowance of Mur 1,800.

### Non-Governmental Organisation

- 1) For the next five years, Mur 500 million will be raised to carry out national social programs.
- 2) Companies who donate to NGOs that support people with disabilities and health concerns, safeguard street children, and run rehabilitation programs are eligible for a threefold deduction on their donation, up to a maximum of Mur 1 million.
- 3) NGOs registered with NSIF will qualify for a duty-free vehicle.
- 4) Mur 108 million to Mur 125 million will be added to the funding given to religious organizations.
- 5) There will be a one-off grant of Mur 10 million as well.
- 6) Removal of the municipal tax on halls and buildings owned by religious bodies

### For Our Elderly

- 1) Raising the basic retirement pension by Mur. 1,000 as of July 1, 2023 bringing it to Mur. 11,000.
- 2) Mur 1,000 increase will be made to the Basic Widow's Pension, Basic Invalidity Pension, and Basic Orphan's Pension.
- 3) A retiree 65 years of age and above will now receive at least Mur 12,000 per month when combined with the CSG Retirement Benefit.
- 4) An individual who has had an arm, leg, or hand amputated or lost will be eligible for the Mur 11,000 Basic Invalidity Pension.

### Youth to Adulthood

- 1) Beginning on 1<sup>st</sup> January 2023, a reward of Mur 20,000 would be given to all those turning 18 years old.

## Social aid (Cont'd)

### Child Welfare

- 1) Providing 48,000 children up to the age of three with a CSG Child Allowance of Mur 2,000 each month along with free pre-primary education.
- 2) Increasing the monthly amount provided for a child under the Foster Care Scheme from Mur 8,000 to Mur 12,000.
- 3) Increasing the monthly amount provided for a child under the Foster Care Scheme to Mur 2,000.
- 4) Increasing the household income threshold from Mur 150,000 to Mur 390,000 annually in order to be eligible for the Multiple Birth Allowance of Mur 3,272 per month for a child.

### Making Our Beaches Accessible to Each and Everyone

- 1) To make water sports like kayaking and sailing more accessible to all Mauritius residents, the Mauritius Sports Council will open water sports facilities near beaches.
- 2) 500 beach lifeguards will be hired to work on the island's public beaches.

### School Revamping Programme

- 1) Within the next five years, all government schools will be renovated.
- 2) Around 70 basic schools will be renovated this year for a total cost of Mur 500 million.

## Making Essential Products Accessible

### Consumer Protection

- 1) Subsidies totalling Mur 4.7 billion are given to keep the price of LPG, wheat, and rice stable.
- 2) An employee will receive at least Mur 1,000 more starting on July 1, 2023 with regard to petrol allowance
- 3) Mogas will now cost Mur 69 per litre instead of Mur 74.10.
- 4) A monthly child support payment of Mur 2,000 will be made to over 48,000 children under the age of three.
- 5) Retaining the CSG Income Allowance of Mur 1,000 for all individuals earning up to Mur 50,000 per month for the upcoming fiscal year.

For individuals making up to Mur 25,000 per month, the allowance will increase to Mur 2,000

- 1) Individuals who have signed loans of up to Mur 5 million for the acquisition of their property will receive Mur 1,000 per month.
- 2) Removal of VAT on certain basic necessities (noodles, toothpastes, toothbrushes, toothbrushes, baby wipes, baby diapers, baby powder, baby cream, breast pumps, infant feeding bottles, exercise books, pencils, crayons, erasers, walking sticks and incontinence mattress pads).
- 3) The introduction of "Revenu Minimum Garanti" amounting to Mur 15,000 as from 1st July 2023.
- 4) The government will add a maximum of Mur 1,425 per month for everyone with income, including the CSG Income Allowance, of less than Mur 15,000.

## Social aid (Cont'd)

### Employment

#### Small and medium-sized enterprises

- 5) Assist local business owners, the SME Support Scheme's maximum grant amount would rise from Mur. 200,000 to Mur. 250,000;
- 6) The Covid-19 Special Support Scheme and the SME Interest-Free Loan Program will both be extended by the DBM to June 2024;
- 7) The government would continue to provide SMEs with wage compensation of up to Mur 500;
- 8) One more year will be added to the SME Employment Scheme;
- 9) Long-term loans that have been unpaid for more than 20 years and loans from deceased micro entrepreneurs will be written off by the DBM.

#### Disabled

- 1) People with disabilities will be eligible for the Prime à L'Emploi Scheme.
- 2) These businesses will receive a 300 percent greater tax deduction.
- 3) 2,000 people will receive training in industries like agriculture, building, ICT/BPO, health and social care, and renewable energy.

### Foreign talent

- 1) The professional employment permit requirement will be lowered to Mur 30,000
- 2) An occupation permit applicant will be given a 120-day business visa without having to leave Mauritius
- 3) A local bank account will no longer be required in order to obtain an occupation permit
- 4) All fields of study will be eligible for the Young Professional Occupation Permit
- 5) For the registration of foreign professionals with professional bodies, such as the medical, dental, and veterinary councils, a silent is consent provision of four weeks will be implemented
- 6) Applications for work permits will only be accepted solely through the National e-licensing website;
- 7) Establish a four-week silence is consent period for applicants for work permits

### Female entrepreneurship

- 1) Listed firms must have a minimum of 25% female board members
- 2) Women-owned MSMEs will gain from an increase in the margin of preference for public procurement of commodities of 10% in order to promote female entrepreneurship.
- 3) Under the Prime à L'Emploi Scheme, the government would make a two-year contribution of Mur 15,000 per month for newly hired women or those who have been out of work for at least a year.
- 4) These businesses will receive a tax deduction of 200 percent.

## Social aid (Cont'd)

### Work-Life Balance

- 1) Establishing a new 5-day stand-alone leave for employees who have undergone a pregnancy loss.
- 2) Employees have the option to utilize up to 10 days of sick leaves to care of children with medical issues.
- 3) Employees can take up to ten days off for sick care of their parents or grandparents who have medical concerns.

### Others

- 1) Public daycare facilities using a PPP model in major areas will be introduced to increase access to childcare and promote inclusivity at work
- 2) Increase the grant for child day care centers to perform renovations by 30%, to Mur 650,000.
- 3) Make it mandatory for all businesses with more than 250 employees to offer the essential resources for in-office childcare.
- 4) Allow a twofold deduction for building costs for childcare facilities
- 5) Make the presence of a nursing room for women a requisite in all new offices, hotels, and shopping centers

### Home Ownership

- 1) 8,000 new homes will be built over the following 18 months.
- 2) The Home Ownership Scheme and the Home Loan Scheme, which have already benefited more than 24,000 people, will be extended for another year.
- 3) Raising the maximum grants available under the Roof Slab Grant Program and the Building Materials Grant Program as follows:
  - For households making up to Mur 15,000 instead of Mur 10,000 per month, from Mur 100,000 to Mur 130,000
  - For households making up to Mur 20,000 per month, between Mur 50,000 and Mur 100,000.

Households earning between Mur 20,001 and Mur 30,000 per month are now eligible for the schemes, with a maximum grant of Mur 75,000.



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