

No. 09 of 2023



SEVENTH NATIONAL ASSEMBLY

PARLIAMENTARY

DEBATES

(HANSARD)

(UNREVISED)

FIRST SESSION

FRIDAY 02 JUNE 2023

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THE CABINET

(Formed by Hon. Pravind Kumar Jugnauth)

Hon. Pravind Kumar Jugnauth	Prime Minister, Minister of Defence, Home Affairs and External Communications, Minister for Rodrigues, Outer Islands and Territorial Integrity
Hon. Louis Steven Obeegadoo	Deputy Prime Minister, Minister of Housing and Land Use Planning, Minister of Tourism
Hon. Mrs Leela Devi Dookun-Luchoomun, GCSK	Vice-Prime Minister, Minister of Education, Tertiary Education, Science and Technology
Dr. the Hon. Mohammad Anwar Husnoo	Vice-Prime Minister, Minister of Local Government and Disaster Risk Management
Hon. Alan Ganoo, GCSK	Minister of Land Transport and Light Rail Minister of Foreign Affairs, Regional Integration and International Trade
Dr. the Hon. Renganaden Padayachy	Minister of Finance, Economic Planning and Development
Hon. Mrs Fazila Jeewa-Daareeawoo, GCSK	Minister of Social Integration, Social Security and National Solidarity
Hon. Soomilduth Bholah	Minister of Industrial Development, SMEs and Cooperatives
Hon. Kavydass Ramano	Minister of Environment, Solid Waste Management and Climate Change

Hon. Mahen Kumar Seeruttun	Minister of Financial Services and Good Governance
Hon. Georges Pierre Lesjongard	Minister of Energy and Public Utilities
Hon. Maneesh Gobin	Attorney General, Minister of Agro-Industry and Food Security
Hon. Jean Christophe Stephan Toussaint	Minister of Youth Empowerment, Sports and Recreation
Hon. Mahendranuth Sharma Hurreeram	Minister of National Infrastructure and Community Development
Hon. Darsanand Balgobin	Minister of Information Technology, Communication and Innovation
Hon. Soodesh Satkam Callichurn	Minister of Labour, Human Resource Development and Training, Minister of Commerce and Consumer Protection
Dr. the Hon. Kailesh Kumar Singh Jagutpal	Minister of Health and Wellness
Hon. Sudheer Maudhoo	Minister of Blue Economy, Marine Resources, Fisheries and Shipping
Hon. Mrs Kalpana Devi Koonjoo-Shah	Minister of Gender Equality and Family Welfare
Hon. Avinash Teeluck	Minister of Arts and Cultural Heritage
Hon. Teeruthraj Hurdoyal	Minister of Public Service, Administrative and Institutional Reforms

PRINCIPAL OFFICERS AND OFFICIALS

Mr Speaker	Hon. Sooroojdev Phokeer, GCSK, GOSK
Deputy Speaker	Hon. Mohammad Zahid Nazurally
Deputy Chairperson of Committees	Hon. Sanjit Kumar Nuckcheddy
Acting Clerk of the National Assembly	Ramchurn, Ms Urmeelah Devi
Adviser	Dowlutta, Mr Ram Ranjit
Clerk Assistant	Gopall, Mr Navin
Clerk Assistant	Seetul, Ms Darshinee
Chief Hansard Reporter and Sub-Editor	Coopoosamy, Mrs Sheela
Parliamentary Librarian and Information Officer	Jeewoonarain, Ms Prittydevi
Serjeant-at-Arms	Bundhoo, Mr Anirood

MAURITIUS

Seventh National Assembly

FIRST SESSION

Debate No. 09 of 2023

Sitting of Friday 02 June 2023

The Assembly met in the Assembly House, Port Louis, at 5.00 p.m.

The National Anthem was played

(Mr Speaker in the Chair)

PAPERS LAID

The Prime Minister: Mr Speaker, Sir, the Papers have been laid on the Table.

A. Prime Minister's Office

Ministry of Defence, Home Affairs and External Communications

Ministry for Rodrigues, Outer Islands and Territorial Integrity

- (a) The Certificate of Urgency in respect of the Appropriation (2023-2024) Bill 2023
(No IX of 2023). (In Original)
- (b) The Annual Report and Report of the Director of Audit on the Financial Statements of the Discharged Persons' Aid Committee for the year ended 30 June 2022.
- (c) The Financial Statements and Report of the Director of Audit on the Financial Statements of the Media Trust for the year ended 30 June 2021.
- (d) The Financial Statements and Report of the Director of Audit on the Financial Statements of the Rodrigues Subsidy Account for the year ended 30 June 2022.

B. Ministry of Finance, Economic Planning and Development

Estimates 2023-2024 & Indicative Estimates 2024-2025 and 2025-2026.

C. Ministry of Energy and Public Utilities

The Central Water Authority (Dry Season) (Amendment No. 3) Regulations 2023.
(Government Notice No. 74 of 2023)

D. Ministry of Industrial Development, SMEs and Cooperatives

- (a) The Annual Report and Report of the Director of Audit on the Financial Statements of the St. Antoine Planters Co-operative Trust for the year ended 30 June 2022.
- (b) The Annual Report and Report of the Director of Audit on the Financial Statements of the National Productivity and Competitiveness Council for the year ended 30 June 2022.

E. Attorney General

Ministry of Agro-Industry and Food Security

The Annual Report and Report of the Director of Audit on the Financial Statements of the Food and Agricultural Research and Extension Institute for the year ended 30 June 2022.

**F. Ministry of Labour, Human Resource Development and Training
Ministry of Commerce and Consumer Protection**

- (a) The Rodrigues Consumer Protection (Control of Price of Taxable and Non-taxable Goods) (Amendment No. 14) Regulations 2023. (Government Notice No. 73 of 2023)
- (b) The Annual Report and Report of the Director of Audit on the Financial Statements of the Mauritius Institute of Training and Development for the year ended 30 June 2022.

G. Ministry of Health and Wellness

The Public Health (Restrictions on Tobacco Products) (Amendment) Regulations 2023. (Government Notice No. 72 of 2023)

H. Ministry of Gender Equality and Family Welfare

- (a) The Annual Report and Report of the Director of Audit on the Financial Statements of the Sugar Industry Labour Welfare Fund for the year ended 30 June 2022.
- (b) The Annual Report and Report of the Director of Audit on the Financial Statements of the National Children's Council for the year ended 30 June 2022.

I. Ministry of Arts and Cultural Heritage

The Annual Reports and Reports of the Director of Audit on the Financial Statements of the National Heritage Fund for the following periods:

- (i) 01 July 2007 – 30 June 2008;
- (ii) 01 July 2008 – 30 June 2009;
- (iii) 01 July 2009 – 31 December 2010;
- (iv) 01 January 2011 – 30 December 2011;
- (v) 01 January 2012 – 30 December 2012; and
- (vi) 01 January 2013 – 30 December 2013.

MOTION

SUSPENSION OF S. O. 10(2)

The Prime Minister: Mr Speaker, Sir, I beg to move that all the business on today's Order Paper be exempted from the provisions of paragraph (2) of Standing Order 10.

The Deputy Prime Minister seconded.

Question put and agreed to.

PUBLIC BILL

First Reading

On motion made and seconded, the Appropriation (2023-2024) Bill 2023 (No. IX of 2023) was read a first time.

Mr Speaker: Minister, you may proceed.

Second Reading

THE APPROPRIATION (2023-2024) BILL 2023

(No. IX of 2023)

Order for Second Reading read.

The Minister of Finance, Economic Planning and Development (Dr. R. Padayachy): Mr Speaker, Sir, I move that the Appropriation (2023-2024) Bill 2023 (No. IX of 2023) be read a second time.

*“The measure of a society is found in how they
treat their weakest and most helpless citizens”*

Jimmy Carter

Budget 2023-2024

TO DARE & TO CARE

INTRODUCTION

Mr Speaker, Sir,

1. I move that the Appropriation 2023-2024 Bill No. IX of 2023 be read a second time.
2. I come before this august Assembly for the fourth and penultimate budget of this mandate.
3. One where we faced the worst crisis of our economic history.
4. One with unprecedented challenges.
5. But, together, we have emerged stronger and better.
6. Last year, I came before this Assembly with a budget of renewed dynamism, hope and optimism.
7. The results testify to the efficiency of our strategy, exceeding all forecasts.
8. Higher economic growth, more jobs, higher revenue, higher investment, higher FDI, higher exports.
9. But also, more solidarity, more equity and progress, higher levels of sustainability and greater inclusiveness.
10. Today, the IMF and Statistics Mauritius are aligned that we have exceeded by far our GDP growth forecasts for 2022.

11. We rose to the challenge of building back the economy.
12. Under the leadership of the Prime Minister, Honourable Pravind Kumar Jugnauth, we acted boldly by protecting households faced with rising cost of living, uprating benefits, investing in Mauritian entrepreneurship, promoting sustainable growth that creates jobs for our youth, and consolidating the safety net of the most vulnerable.
13. We invested Rs 4.3 billion in sustaining the purchasing power of more than 350,000 individuals, with the payment of a CSG Income Allowance of Rs 1,000 monthly.
14. We increased the Basic Retirement Pension by Rs 1,000 to reach Rs 10,000; and introduced the CSG Retirement Benefits of Rs 1,000 so that a retiree benefits from Rs 11,000 monthly.
15. We abolished the municipal tax on the family home for some 110,000 families.
16. We provided some Rs 3 billion to farmers, planters, breeders and fishers to pursue our objectives of food security.
17. We provided improved access to government support programmes for 142,000 SMEs and MMEs.
18. We introduced a “*Prime à L’emploi*” of Rs 15,000 for all youth and women recruited.
19. Taken together, these measures represented an investment of Rs 100 billion in our people.

Mr Speaker, Sir,

20. This economic philosophy in action is bearing its fruits.
21. In 2022, the Mauritian economy grew at its fastest pace in over

35 years, 8.7 percent compared to an initial forecast of 7.2 percent.

22. Our GDP exceeded earlier estimates by Rs 26 billion to reach Rs 570 billion.
23. Foreign Direct Investment totalled Rs 27.7 billion, 50 percent higher than in 2021.
24. Total investment exceeded expectations by Rs 10 billion to reach Rs 113 billion, a 20 percent increase compared to 2021.
25. Exports of goods and services amounted to Rs 320 billion, representing an increase of Rs 40 billion over earlier estimates and a surge of Rs 110 billion compared to 2021.
26. Unemployment rate declined from 9.1 percent in 2021 to 7.7 percent in 2022.
27. Government debt was lower by 7.2 percentage points, to 68.7 percent.
28. Public sector debt stood at 79 percent, lower by 7.2 percentage points.
29. Mr Speaker, Sir, these figures speak for themselves.
30. According to the IMF's World Economic Outlook in April 2023, Mauritius was amongst the 20 fastest growing economies in the world last year.
31. The main macro-economic indicators well exceed pre-pandemic levels.
32. It is with much pride that we can announce that we have turned the page on the Covid-19 economic downturn.

33. Now is the time to continue building the future we want together.
34. Building with strength.
35. Building with empathy.
36. Building with a purpose.

Mr Speaker, Sir,

37. We have dared to do what no other Government has ever done in the past.
38. We are giving back to the population what they have given to our country.
39. It is a choice of society.
40. It is our choice.
41. To Dare and to Care.
42. For the people.
43. This is why we will focus on 3 key pillars: -
 - (a) Strengthening the Foundations of our Economy;
 - (b) Continuing the Transformation of Mauritius into a Sustainable Economy, and
 - (c) Building the Future we Deserve.

STRENGTHENING THE FOUNDATIONS OF OUR ECONOMY

44. We will make of Mauritius an even more competitive, and attractive destination to work and live.
45. To do so, we will remove obstacles to investment, address labour shortages, and further strengthen our economy.

IMPROVING THE EASE OF DOING BUSINESS

Mr Speaker, Sir,

46. Today, we face the future with extraordinary potential.
47. To realise this potential, we need to constantly improve our doing business environment.
48. First, a company will be provided with a unique identification number, be it for company, business registration, VAT, tax or employee number.
49. Second, I am setting up a B-Ready Coordination Committee to coordinate and ensure implementation of reforms in line with the recommendations of the World Bank.
50. Third, the 38 existing licences for registration of different activities in the tourism sector will be streamlined.
51. Fourth, to encourage the adoption of e-signatures, ICTA will now recognise Certifications including DocuSign and Adobe Sign.
52. Fifth, the Tax Arrears Settlement Scheme (TASS) is being extended for a period of one year, with a full waiver of penalties.
53. Sixth, we will continue to support our local entrepreneurs as they grow -
 - (a) The maximum grant provided under the SME Support Scheme will be increased from Rs 200,000 to Rs 250,000;
 - (b) The DBM will extend the SME interest free loan scheme and the Covid-19 Special Support Scheme up to June 2024;
 - (c) Government will continue to pay up to Rs 500 of salary compensation for SMEs;
 - (d) The SME Employment Scheme will be extended for another year;

and

- (e) The DBM will write-off long outstanding loans of more than 20 years and loans of deceased micro entrepreneurs.

LABOUR FORCE

Mr Speaker, Sir,

- 54. As a nation, we must aim at full employment.
- 55. Ensuring that next to no household is workless.
- 56. Enabling those willing to enter the job market to do so, in particular women.
- 57. Indeed, as at end of last year, there were some 522,000 women aged 16 and above.
- 58. Only 43 percent of them were part of our labour force.
- 59. I will today announce a series of measures to connect women to opportunities and improve financial independence.
- 60. To enhance access to childcare and make our workplace more inclusive, we will-
 - (a) Set up public childcare centres in main areas under a PPP model;
 - (b) Increase the grant by 30 percent to Rs 650,000 for child day care centres to undertake upgrading works;
 - (c) Make it compulsory for all companies employing more than 250 employees to provide necessary facilities for workplace-based childcare;
 - (d) Allow a double deduction on the cost of setting up a childcare centre, and

- (e) Make it mandatory for all new shopping malls, office buildings and hotels to have a nursing room for women.
- 61. To promote gender equality at all levels, listed companies shall have a minimum of 25 percent of women on their boards.
- 62. In order to encourage women entrepreneurship, women owned MSMEs will benefit from a 10 percent increase in the margin of preference for public procurement of goods.
- 63. Finally, Government will contribute Rs 15,000 monthly for a period of two years for newly employed women or those who have been unemployed for at least a year under the *Prime à L'Emploi* Scheme.
- 64. These companies will be provided with a 200 percent tax deduction.

Mr Speaker, Sir,

- 65. To facilitate the employment of disabled individuals -
 - (a) The *Prime à L'Emploi* Scheme will be extended to persons with disabilities; and
 - (b) Companies will be provided with an increased tax deduction of 300 percent.
- 66. Finally, 2,000 individuals will be trained in fields such as agro-industry, construction, ICT/BPO, health and social care and renewable energy amongst others.

Mr Speaker, Sir,

- 67. Without the opening of our economy to foreign talents, we will not be able to sustain high levels of growth and develop new economic sectors.
- 68. We are engaging on a major reform of our migration policy.

69. We will simplify the recruitment process for businesses.
70. First, the occupation permit will be streamlined -
- (a) The threshold for occupation permit for professionals will be reduced to Rs 30,000;
 - (b) An applicant for an occupation permit will be allowed a business visa of 120 days without having to leave Mauritius;
 - (c) Obtaining an occupation permit will no longer be conditional on having a local bank account;
 - (d) The Young Professional Occupation Permit will be opened to all fields of study;
 - (e) A silent is consent provision of 4 weeks will be introduced for registration of foreign professionals with professional bodies including the medical, dental and veterinary councils, and
 - (f) The composition and process of the Medical, Dental, Veterinary and Allied Professionals Councils will be reviewed.
71. Second, we are streamlining the process for obtaining a work permit -
- (a) Work permit applications will be made solely on the National e-licensing platform;
 - (b) We are introducing a silent is consent principle of 4 weeks for work permits applications;
 - (c) A new tier system will be introduced allowing companies with a good track record to avail from a streamlined process to recruit foreign labour under a work permit;
 - (d) The ratio of foreign to local employees is being removed for specific

sectors; and

- (e) Non-citizens on a tourist or business visa will be allowed to apply for a work permit.

SECTORAL DEVELOPMENT

Mr Speaker, Sir,

72. Our economy has shown unimaginable strength in the face of the pandemic.

73. Thanks to our people, we managed to bounce back.

74. We will further build the resilience of our growth to face future shocks.

Agro-Industry

Mr Speaker, Sir,

75. Agriculture is crucial to our economic strategy.

76. We will therefore provide Rs 2 billion to support existing and new developments in the sector.

Crop Sector

77. To further encourage the production of food crops in Mauritius, we are extending -

- (a) The grant of 50 percent, up to a maximum of Rs 500,000 for the construction of up to two sheltered farms;
- (b) The 50 percent subsidy for purchase of fertilisers, and
- (c) The 75 percent subsidy on potato seeds to SMEs and cooperatives.

78. Furthermore, we are increasing -

- (a) The grant for purchase of equipment by small planters from Rs 150,000 to Rs 250,000;
 - (b) The grant to cooperatives for acquisition of equipment to boost local production from Rs 250,000 to Rs 300,000.
79. Moreover, we will be providing for new measures, including -
- (a) A 75 percent subsidy on seeds for Cabbage, Calabash, Pumpkin, Cucumber and Carrot;
 - (b) A 50 percent grant up to a maximum of Rs 300,000 for SMEs and cooperatives engaged in potato processing; and
 - (c) A Rs 200,000 grant for the setting up of a seedling production unit by cooperative societies.
80. To encourage plantation by households, we are increasing the maximum grant for micro gardens from Rs 15,000 to Rs 25,000.
81. To sustain the dynamism in the tea sector, we will increase the winter allowance to tea growers by 25 percent to Rs 2.50 per kg.
82. DBM Ltd will introduce a new agricultural loan scheme at 3.5 percent interest rate with a maximum ceiling of Rs 10 million.
83. DBM Ltd will also extend the Crop Replantation Scheme at an annual preferential rate of 2.5 percent to biomass and afforestation.
84. Moreover, DBM Ltd will write-off long outstanding loans of more than 20 years and loans of deceased planters.

Mr Speaker, Sir,

85. Our efforts to support the re-emergence of the cane industry are working.

86. I am providing Rs 75 million under the Cane Replantation Scheme which has enabled the replantation of 1,000 arpents of land over the last two years.
87. Furthermore, just last year, the Cane Revolving Fund Scheme at DBM has enabled the replantation of some 7,000 arpents of land.
88. The Scheme is being increased from Rs 200 million to Rs 500 million.
89. Rs 22 million is being earmarked for the maintenance of irrigation networks in Pointe-aux-Piments, St-Felix and Plaisance.
90. For planters producing up to 60 tons of sugar, Government will-
- (a) Provide a 50 percent subsidy on purchase of fertilisers;
 - (b) Continue to pay the premium to the Sugar Insurance Fund Board;
 - (c) Provide a financial assistance of Rs 150,000 for purchase of drip irrigation systems, and
 - (d) Waive CESS in respect of crop 2023.
91. For crop 2023, we are increasing the minimum guaranteed price of sugar from Rs 25,000 to Rs 27,500.

Mr Speaker, Sir,

92. The industry is also called to play a major role in achieving 60 percent share of energy from renewable sources.
93. In this respect, we are providing funds for the operationalisation of the Biomass Framework.
94. Cane trash and woody biomass will also be remunerated at Rs 3.50/kWh similar to bagasse.

Livestock Sector

Mr Speaker, Sir,

95. To continue encouraging the growth of livestock production locally, including cows, goats, pigs and sheep -
- (a) The maximum grant for the purchase of cows will be increased by 50 percent to Rs 225,000 and extended to goats, pigs and sheep;
 - (b) A subsidy of Rs 1,000 will be introduced on the cost of private veterinary services;
 - (c) We will provide a financial assistance of Rs 200,000 for construction and upgrading of sheds and purchase of goats and sheep; and
 - (d) The grant paid to calf breeders is being increased by 33 percent to Rs 10,000.
96. Moreover, the DBM will write-off long outstanding loans of more than 20 years and loans of deceased breeders.
97. We are further increasing the subsidy on animal feed by 50 percent to Rs 15 per kilogram.

BLUE ECONOMY

Mr Speaker, Sir,

98. To enable small fishers to increase their produce, we are providing a grant of -
- (a) Rs 2,500 for the purchase of hooks and fishing materials;
 - (b) Rs 5,000 for the purchase of materials to construct fish traps, and
 - (c) Rs 300,000 instead of Rs 200,000 for the acquisition of canottes.
99. For the safety of fishers, we will -

- (a) Install solar powered lights at jetties to facilitate navigation at night; and
- (b) Replace 8 Fish Aggregating Devices around the island.

100. We will also upgrade -

- (a) Fisheries Posts at Poste Lafayette, La Preneuse, Mahebourg, Riambel and Grand River South East; and
- (b) Jetties and Slipways at Trou d'Eau Douce, Grand Gaube, Poudre d'Or, Bain des Dames, Pointe aux Sables and Case Noyale.

Mr Speaker, Sir,

- 101. We will alleviate the financial difficulties of fishermen and their families.
- 102. The DBM will write-off long outstanding loans of more than 20 years and loans of deceased fishermen.
- 103. Furthermore, we are increasing the lump sum paid to fishermen aged 65 and above from Rs 52,500 to Rs 100,000 if they return their fishermen card or transfer it.
- 104. The compensation for associations returning their licenses will be increased from Rs 105,000 to Rs 200,000.
- 105. We are also increasing the daily Bad Weather Allowance for fishers from Rs 575 to Rs 650.
- 106. Moreover, we are providing a grant of 50 percent for construction of hatchery for shrimp farming up to a maximum of Rs 500,000.
- 107. Finally, the grant for acquisition of semi-industrial fishing boats by registered cooperatives is being increased from Rs 4 million to Rs 6 million.

MANUFACTURING

Mr Speaker, Sir,

108. The manufacturing sector remains the largest contributor to our country's economy.

109. The sector has recorded a growth of 10.4 percent last year.

110. The manufacturing industry has been exceptionally resilient and exceeded its pre-pandemic level in less than two years.

111. To support the local industry and encourage the consumption of goods produced locally, Government is: -

(a) Introducing an "*En route vers le Made in Moris*" programme for some 120 SMEs over a period of 3 years to build their capacity towards joining the label;

(b) Allocating a "*Made in Moris*" dedicated area at the Mauritius Duty Free Paradise at the airport; and

(c) Procuring at least 50 percent of all biscuits, uniforms, edible oil, margarine, tea, juice, and yogurt from local manufacturers.

112. In order to encourage higher levels of investment and automation, we are extending the investment tax credit to all manufacturing companies for the next 3 years.

Mr Speaker, Sir,

113. The year 2022 has been marked by a historic performance with exports exceeding Rs 100 billion for the first time.

114. Thanks to the measures we have taken, we have been able to diversify our export markets.

115. With the implementation of the Africa Warehousing Scheme, exports to

Tanzania have more than doubled in less than 2 years.

116. We are thus renewing the Scheme for a period of 3 years to cover expenses in relation to warehousing, expertise and export consulting.
117. To continue supporting the export sector, we are further extending for the next fiscal year -
 - (a) The Freight Rebate Scheme and the Trade Promotion and Marketing Schemes to facilitate exports by sea and air;
 - (b) The 50 percent reduction in export port charges, and
 - (c) The Export Credit Guarantee Scheme.

Mr Speaker, Sir,

118. Transforming Mauritius into a manufacturing and services hub for the region will necessitate a well-defined industrial and services development strategy.
119. To this end, we will update the existing legal framework on industrial development to cater for the setting up of Special Economic Zones to effectively position Mauritius as a gateway for the African Market.
120. Investments linked to production of materials for renewable energy technologies will henceforth benefit from incentives under the Premium Investor Certificate.
121. Finally, we will help accelerate the decarbonisation of the manufacturing sector and its transition towards a Carbon Neutral Industry.
122. Government will provide a 50 percent waiver on the increase in electricity prices for the next two years for companies moving towards 100 percent renewable energy.
123. In addition, a 75 percent subsidy will be provided for the conduct of

energy audits.

ICT/BPO

Mr Speaker, Sir,

124. The ICT/BPO sector has been most resilient during the pandemic.
125. It is pivotal to the socio-economic development and employment creation of the country.
126. Over the years, the sector has grown consistently at an average annual rate of over 4 percent.
127. To bring the sector to the next level of development, we need to improve the capacity of our workforce, and expand our services in the region.
128. To this end, new campuses or local training institutions partnering with their African counterparts will be allowed a double deduction on their costs.
129. To accelerate the digitalisation of public sector services -
 - (a) Local service companies will also benefit from the margin of preference of 40 percent, and
 - (b) MauPass will be extended to the corporate sector for digital service access for employees.
130. Finally, the CEB will introduce a Carbon Neutral Scheme for the ICT sector.

Life Sciences and Biotechnology

Mr Speaker, Sir,

131. The life sciences and biotechnology sector is one of the fastest emerging sectors of

our economy.

132. With an annual global growth of more than 7.5 percent, its potential is huge.
133. Private sector investment in the Data Technology Park at Côte d'Or is testimony to the confidence of entrepreneurs in this sector.
134. To consolidate this industry as a key driver of growth -
 - (a) The Human Tissue Act will be amended to enable in-vitro fertilisation;
 - (b) All applications under the Clinical Research Regulatory Council (CRRC) will be processed within a maximum period of 15 days;
 - (c) The Investment Certificate issued by EDB will cover wellness related activities, including traditional medicine, and
 - (d) Companies manufacturing medical devices will be taxed at 3 percent.

FINANCIAL SERVICES

Mr Speaker, Sir,

135. The financial services sector is the second largest contributor to our GDP.
136. We need to consolidate the sector as an engine of growth and employment.
137. We must continue to remain at par with the highest levels of international standards and best practices. We will therefore -
 - (a) Undertake a National Risk Assessment of money laundering and terrorism financing risks with the assistance of the World Bank;
 - (b) Introduce a new set of legislative amendments to reinforce the existing AML/CFT legal framework and a Whistleblowing Act to sustain the fight

against corruption, and

- (c) Commission an independent assessment of the effectiveness of our AML/CFT system ahead of the ESAAMLG mutual evaluation in 2025.

138. Furthermore, to consolidate the position of the Mauritius International Financial Centre, we will -

- (a) Extend the scope of the Variable Capital Companies to allow their use for family offices and wealth management;
- (b) Introduce a new framework to support the licensing and operation of Electronic Money Institutions (EMI);
- (c) Introduce a Wealth Manager and Family Officer licence under Private Banking, and
- (d) Increase the promotion and marketing budget of the Economic Development Board by Rs 100 million.

139. In line with our sustainability agenda and to promote the greening of our economy -

- (a) The exemption of interest income derived from bonds to finance renewable energy projects is being extended to all sustainable projects; and
- (b) The Bank of Mauritius will develop a Carbon Trading framework for both blue and green credits.

Mr Speaker, Sir,

140. To further protect depositors, the Bank of Mauritius will operationalise the Mauritius Deposit Insurance Scheme and the Mauritius Deposit Insurance Company.

141. The Digital Rupee will be rolled out in November this year on a pilot basis.
142. To reinforce the position of Mauritius internationally, the Bank of Mauritius will set up its Centre for International Cooperation (CIC) to host international *ad hoc* and permanent representations and projects.
143. The office of the World Bank in Mauritius will be the first representation under this initiative.
144. The Knowledge Hub of the World Bank will equally be launched under this initiative.
145. Moreover, the Bank of Mauritius will host the OECD – FinCoNet Annual General Meeting in November this year.

TOURISM

Mr Speaker, Sir,

146. The tourism industry is on a strong recovery path after having been seriously impacted by the COVID-19 pandemic.
147. We have moved from 553,100 tourists to reach 1.2 million tourists by end June 2023.
148. Tourists are today staying longer and spending more.
149. Tourism earnings will reach Rs 80 billion in this fiscal year, 20 percent higher than pre-pandemic levels.
150. Our goal is to achieve 1.4 million tourists next year and Rs 100 billion of tourism receipts.
151. I am therefore increasing by 25 percent the Promotion and Destination Marketing Budget of MTPA from Rs 400 million to Rs 500 million.

Mr Speaker, Sir,

152. We have set an objective of transforming Mauritius into a Green-Certified Destination by 2030.

153. In this respect, the Tourism Authority will be reformed with a focus on fostering sustainable tourism development.

154. To improve the visibility of the hospitality industry, we are increasing the amount under the Participation in International Fairs SME Refund Scheme by 25 percent to Rs 250,000.

Mr Speaker, Sir,

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

156. It is most imperative that patients, retirees and their family be offered a hassle-free stay.

157. To further the development of medical tourism and the silver economy -

(a) Medical patients and retirees as well as up to two accompanying caretakers will be eligible for a premium visa;

(b) A foreign patient or retiree will not need to open a bank account in Mauritius, and

(c) Foreign retirees above 60 years old will have access to medical insurance.

ARTS AND CULTURE

Mr Speaker, Sir,

158. Our creative industries are not only drivers of inclusive growth but also of societal well-being.

159. Mauritius is a country with vast cultural and creative potential.
160. Our unique local music, arts, cinema, theatre and performing arts can become the largest in the Indian Ocean.

Support to artists

Mr Speaker, Sir,

161. Just a few weeks ago, the Status of the Artist Bill has been introduced in the National Assembly.
162. We will strengthen the support we provide to the 2,000 professional artists of Mauritius.
163. A Professional in the Arts Council will be set-up as a one-stop-shop facility.
164. Henceforth, registered artists will be provided with a pension scheme for their retirement.
165. The Council will also provide a State Recognition Allowance Scheme to professionals who have gained recognition at national or international level.
166. Moreover, we are increasing the grant to eligible artists by a minimum of 15 percent under the National Arts Fund.
167. This year, an “Atelier des Auteurs” will be organised by the EDB.
168. To promote Mauritian literature, Rs 10,000 will be provided to all secondary schools for the purchase of books from local authors.
169. We are increasing the grant for the production of music albums to Rs 50,000.
170. We will invest Rs 80 million to upgrade the Anjalay Coopen Stadium to also host concerts.
171. The Ministry of Arts, and Cultural Heritage together with EDB will organise

the Fête de la Musique on 21st June 2024.

172. Finally, I am removing VAT on all musical instruments.

Preservation of Heritage

Mr Speaker, Sir,

173. We need to value our unique culture and heritage.

174. The City of Port Louis is an area of significant heritage and historical value.

175. We will revitalise, preserve and promote the city. In this context, I am providing for the -

- (a) Creation of an artistic and cultural trail of a length of 3.8 km in Port Louis from the Victoria Metro Station up to Chinatown;
- (b) Completion of Phase II of the Intercontinental Slavery Museum Project at the Ex-Military Hospital building and launching of the permanent exhibition;
- (c) Setting up of the Beeckrumsing Ramlallah Interpretation Centre at the Aapravasi Ghat World Heritage Site, in line with the recommendations of UNESCO, and
- (d) Creation of a vibrant mini forest at the centre of our capital city with the pulling down of the Emmanuel Anquetil Building.

The Emmanuel Anquetil Park will provide a natural setting with dedicated areas for outdoor leisure, recreational activities, musical performances and artists.

176. To further revalorise and protect the cultural landscape, we will -

- (a) Upgrade the Trou Chenilles trail at Le Morne;

- (b) Rejuvenate the Jummah Mosque area;
- (c) Revitalise the China Town area;
- (d) Upgrade and upkeep the Allée Pere Laval;
- (e) Renovate the “Dutch First Landing Station” in Ferney, and
- (f) Provide for the setting up of a spiritual park at Grand Bassin.

CONTINUING THE TRANSFORMATION OF MAURITIUS INTO A SUSTAINABLE ECONOMY

Mr Speaker, Sir,

- 177. Our second strategy is to continue the transformation of Mauritius into a sustainable economy, be it in terms of energy, water or the circular economy.
- 178. We must take steps to protect our environment and reduce our carbon footprint.
- 179. We must give priority to the health and well-being of our children by investing in their education, healthcare, and safety.
- 180. And continue to strengthen our infrastructure.

ENERGY

Mr Speaker, Sir,

- 181. We are facing a critical moment where our actions will determine our future.
- 182. We have put in place a bold strategy to reduce our reliance on non-renewable sources of energy.
- 183. Our transition towards a more secure, cleaner, greener home grown energy supply is well underway.

184. Our goal is to make of Mauritius a Carbon Neutral Economy.
185. In this fiscal year, we have approved some 1,400 projects, representing 136 Megawatt of renewable energy and 7 percent of our country's electricity consumption.
186. To achieve 60 percent of production from renewable energy, the CEB will -
- (a) Introduce renewable energy schemes for hotels, commercial centres, shopping malls and the agricultural sector;
 - (b) Extend a carbon neutral scheme for the ICT sector;
 - (c) Set up renewable energy facilities of 32 Megawatt floating solar PV systems at Tamarind Falls;
 - (d) Install solar PV kits on rooftops of social housing units;

Families of these housing units will receive 75 kilowatt-hours of electricity free every month;
 - (e) Commission 33 Megawatt of solar PV systems by June 2024 at Triolet, Coromandel, Arsenal, Plaine des Roches, Henrietta and Jawaharlal Nehru Hospital (JNH);
 - (f) Develop a Pump Storage hydropower plant between Mare Longue and Tamarind Falls Reservoirs, and
 - (g) Set up 1 megawatt Ocean Thermal Energy Conversion (OTEC) power plant on a pilot basis.
187. DBM Ltd, in collaboration with UNDP, will install solar PV of 6 Megawatt on the rooftop of 200 state schools across the island.
188. Airports of Mauritius Ltd will invest in a 14-Megawatt solar photovoltaic system in line with the greening of the airport.

189. DBM Ltd will extend the Green Energy Loan scheme to SMEs for the production of electricity on the rooftop of their buildings up to a maximum amount of Rs 1 million.
190. To reflect on our commitments to transition towards a low carbon renewable energy-led economy -
- (a) The mandatory energy labelling will be extended to television sets, washer dryers and tumble dryers, and
 - (b) Solar powered street lighting will be installed across the island to replace LED and other lighting.

PUBLIC TRANSPORT DECARBONIZATION PROGRAMME

Mr Speaker, Sir,

191. The metro express is fully operational over 29.4 kms linking Port Louis to Curepipe, and Rose Hill to Reduit through Ebene since January 2023.
192. As part of our public transport decarbonization programme, the metro is being further extended to connect St Pierre and La Vigie by October 2024.
193. We will pursue our efforts in modernizing our bus fleet as part of our goal to achieve net zero carbon emission.
194. We will achieve a fully green and clean bus transport system by 2035.
195. To this end, we will provide a 30 percent subsidy up to a maximum of Rs 3.5 million on the purchase of electric buses by bus companies.
196. Moreover, the Industrial Finance Corporation of Mauritius (IFCM) will provide loans at a concessional rate of 2 percent for the purchase of fully electric buses.
197. With measures announced last year, the number of electric vehicles on our roads has more than tripled.

198. We will continue to promote the shift towards electric vehicles.

199. Thus, the Negative Excise Duty of 10 percent will be extended up to June 2024.

Mr Speaker, Sir,

200. Whilst we engage in the greening of our land transport system, we need to support the wellness of our citizens.

201. Cycling is not only an ecological means of transport, but also promotes a healthy lifestyle.

202. New roads including La Vigie-La Brasserie-Beau Songes Link Road, the new Bypasses at Verdun, St Pierre and Bois Cheri, as well as Savanne Road will have cycle lanes.

FLOOD MANAGEMENT

Mr Speaker, Sir,

203. Climate change has increased the frequency of extreme events resulting in unprecedented rainfall, acute flash floods and sea level rise.

204. These events are creating significant risks to the lives and livelihoods of our citizens.

205. We have not remained indifferent.

206. Two years ago, we announced an ambitious flood mitigation programme across the island.

207. So far, we have invested Rs 2.7 billion to make some 400 high- risk flood prone regions safer for our citizens and businesses.

208. Another 157 drain projects are currently under construction at a cost of Rs 2.8 billion.

209. This year, we will invest some Rs 3 billion to pursue on our efforts to make regions across Mauritius safer.

210. We will focus on flood prone regions including -

- (a) Cité Richelieu, La Tour Koenig, Camp Firinga and Debarcadère, Cassis, Pailles and Canal Dayot;
- (b) Port Louis City Centre, Vallée Pitot, Citadelle area and Tranquebar;
- (c) Roche Bois, Plaine Verte, Cité Martial, Camp Yoloff, China Town;
- (d) Vallée des Prêtres, Terre Rouge, Le Hochet, Sainte Croix, Cite La Cure, Creve Coeur, Montagne Longue;
- (e) Terre Rouge, Baie du Tombeau, Pamplémousses, Morcellement St André, Mon Goût, d'Épinay, Triolet, Calebasses, Pointe aux Piments, Trou aux Biches and Arsenal;
- (f) Fond du Sac, Pereybère, Grand Baie, Poudre d'Or Village, Pointe aux Cannoniers, Forbach and Goodlands;
- (g) Cottage Phase II, L'Amitié Phase II, Amaury, Poudre d'Or Hamlet, Gokoola, Rivière du Rempart and Plaine des Roches;
- (h) Quartier Militaire, Helvetia, St Pierre, La Laura, Dagotière, Verdun and Alma;
- (i) Centre de Flacq, Poste de Flacq, Plaine des Gersigny, Bois d'Oiseaux, Belle Mare, Queen Victoria and Belvédère;
- (j) Sebastopol, Bramsthan, Montagne Blanche, Clementia, Bel Air, Olivia, Medine Camp de Masque, Mont Ida and Petit Paquet;
- (k) St Hubert, Gebert Gros Billot, Union Park, Rose Belle, La Chaux, Nouvelle France, Vieux Grand Port, Rivière des Creoles and Providence;

- (l) Plaine Magnien, Mahebourg, Mare D'Albert, Malakoff, Petit Bel Air, Grand Bel Air and Bambous Virieux;
- (m) Bois Chéri, Tyack, L'Escalier, Rivière des Anguilles, Camp Diable, Grand Bois, La Flora, Britannia, Rivière du Poste, St Aubin and Souillac;
- (n) Bambous, Chemin Grenier, Cotteau Raffin, Flic en Flac, Tamarin, Baie du Cap, La Gaulette, Bel Ombre, Chamouny and Pierrefonds;
- (o) Phoenix, Clairfonds No 3, Highlands, La Caverne, Quinze Cantons and Camp Fouquereaux;
- (p) La Marie, Vacoas, Sadally, Glen Park, Henrietta, Floreal, Castel and Engrais Martial;
- (q) Dubreuil, Forest Side, Les Casernes, Midlands, Eau Coulée, Camp Bombaye, Robinson and Wooton;
- (r) La Louise, Candos, Sodnac, La Source, Belle Rose, Palma and Résidence St Jean;
- (s) Stanley, Rose Hill, Roche Brunes, Trèfles, Plaisance and Camp Levieux;
- (t) Gros Cailloux, Coromandel, Beau Bassin, Barkly and Mont Roches;
and
- (u) Mourouk, Anse aux Anglais, Diamant, Baie du Nord, Baie Topaze and Rivière Coco in Rodrigues.

MITIGATION AGAINST CLIMATE CHANGE

Mr Speaker, Sir,

- 211. Mauritius is facing a rise in sea level of 5.6 millimetres annually, almost twice the global average of 3.3 millimetres.
- 212. This is also impacting on our beaches which are being washed away.

213. Government has taken a number of measures to make of Mauritius a climate resilient country.
214. We are earmarking Rs 1.6 billion under the National Environment and Climate Change Fund (NECCF) for projects to address climate change.
215. Rs 278 million is being allocated for beach rehabilitation works, lagoons and coral reefs programme.
216. In 2022, 3.3 km of coastline have been rehabilitated from Pointe aux Feuilles to Grand Sable, Providence to Grand Port and Petit Sable to Bambous Virieux.
217. Rehabilitation works are ongoing for 2 km of coastline in the south east of the island, namely at Bois des Amourettes and from Bambous Virieux to Anse Jonchée.
218. We are providing for the rehabilitation of another 20 km of eroded shoreline at 21 priority sites over the next 5 years, namely Baie du Cap, Trou aux Biches, Blue Bay, Albion, Le Morne, Riambel, Pointe des Lascars, Pointe des Regates, Pointe d'Esny, St Félix, La Prairie, La Preneuse, Rivière des Galets, La Mivoie Rivière Noire, Bois des Amourettes, Poste de Flacq, Deux Frères, Flic en Flac to Wolmar, Rivière des Créoles to Vieux Grand-Port, Grand Baie and Souillac.
219. We are also engaging in -
- (a) Remedial works at Bain Boeuf, Mont Choisy, Le Morne, Grand Sable and Baie du Cap to prevent coastal erosion;
 - (b) Adaptation measures at Souillac Cemetery over some 300 metres;
 - (c) Landslide rehabilitation works at Rivière des Créoles along A15 Road, Rivière des Anguilles Bridge and along B103 Road at Chamarel;
 - (d) Upgrading of beach access, cleaning of lagoons and other infrastructural

amenities including -

- i. Creation of a swimming zone at Riambel public beach;
- ii. Construction of a panoramic viewpoint at La Prairie public beach;
- iii. Erosion mitigating measures at Bras D'Eau public beach;
- iv. Construction of an access road at Blue Bay Marine Park Centre;
- v. Rehabilitation of the Mahebourg waterfront;
- vi. Provision of 162 segregation bins on public beaches;
- vii. Upgrading the public beach at Bois des Amourettes, and
- viii. Upgrading of entrance and exit accesses of public beaches at Pointe aux Piments, Mont-Choisy, Trou aux Biches, Roches Noires, Poste La Fayette, Belle Mare, Caro Bringel, Gris-Gris and Bel Ombre.

220. We are earmarking Rs 523 million for cleaning and embellishment projects, including -

- (a) Rs 235 million for the acquisition of modern Tipper Lorries for our various councils for more effective waste collection and disposal;

- (b) Rs 115 million for cleaning and embellishment of public and other sites across the island, including places of worship, rivers, children's playgrounds, health tracks as well as for bulky wastes collection, and
- (c) Rs 90 million for the Cleaning, Desilting, Rehabilitation and Upgrading of drains, bridges and rivers by Local Authorities at major flood prone regions.

221. The National Environment Cleaning Agency (NECA) will extend its programme to motorways and some 300 sites across the island.

222. Finally, we will launch a 1 million Tree Plantation Programme.

223. NECA and Mauri-Facilities will plant trees in public spaces across the island.

Mr Speaker, Sir,

224. To better control the use of plastic bottles and aluminum cans, a deposit-refund scheme will be introduced.

225. The recycling rate of used PET bottles is currently at around 40 percent.

226. We can aim at recycling all our used PET bottles locally.

227. I am therefore doubling the rate of refund from Rs 15 per kg to Rs 30 per kg of PET bottles recycled locally.

WATER

Mr Speaker, Sir,

228. Government's top priority is to ensure the continuous supply of clean and safe water to every citizen.

229. We will continue to invest in water storage capacities to face the effects of climate change and achieve long-term water security.
230. To increase water storage at household level, the grant for water tank will be increased from Rs 8,000 to Rs 15,000 and extended to households with a monthly income of less than Rs 60,000.
231. Furthermore, to encourage rainwater harvesting, Government will -
- (a) Provide a grant of Rs 10,000 to households with a monthly income of less than Rs 60,000 to install a rainwater harvesting system; and
 - (b) Implement a Rainwater Harvesting programme for

50 pre-primary schools, 10 elderly day care centres, 10 community centres, 20 Women associations, 10 NGOs, 4 Recreational Centres and 10 SEN Schools.
232. We will also invest in the construction of new and upgrading of existing infrastructures.
233. In this respect, Rs 3 billion will be invested for the replacement of some 500 km of defective pipes over 3 years at L'Escalier, Flic-en-Flac, Chamouny, Mahebourg, Pierrefonds, Poudre D'Or, Fond du Sac, Chemin Grenier, St Julien D'Hotman, Sainte Croix, Quatre Cocos and Plaine Lauzun.
234. Moreover, Rs 200 million will be earmarked for the construction of new and upgrading of existing water treatment plants at Mont Blanc, Piton du Milieu and Pont Lardier.
235. The construction of service reservoirs at Cluny, Riche-en-Eau, Salazie, Eau Bouille and Fayence announced last year will become operational by December 2023.

236. We will further invest in the construction of ten new service reservoirs over the next three years with a capacity of 3,000 m³ at Alma, Nouvelle France, Grand River South East, Ferney, Pierrefonds, Goodlands, Embrasure, 16eme Mille, La Cure, La Rampe-Le Moirt and Yemen.

Mr Speaker, Sir,

237. The detailed design and project preparation for the Rivière des Anguilles Dam has now been finalised.

238. The bid will be launched internationally and award of contract will be done by June 2024.

Wastewater Management

239. Wastewater management is also a priority area for Government.

240. This year, we will invest some Rs 1.3 billion for the implementation of sewerage infrastructure projects in regions including Grand Baie, Pailles, Quatre Bornes, Terre Rouge, Pointe aux Sables, Bambous, Résidence Atlee, Highlands, Camp Rouillard, Vallée Des Prêtres, and Chamarel.

241. The Wastewater Management Authority will further refurbish the wastewater treatment plants at Montagne Jacquot and St Martin.

INFRASTRUCTURE DEVELOPMENT

Mr Speaker, Sir,

242. A modern and robust infrastructure system is central to our economic development strategy.

243. We will invest Rs 3.4 billion in the upgrading and extension of our road network system over 60 kms.

244. To ease access to the capital of Port-Louis -
- (a) The new Quay D flyover is operational since last month; and
 - (b) Rs 360 million is allocated for the completion of the A1-M1 linking Coromandel and Soreze by end of December 2023.
245. This year has also seen the completion of the Verdun bypass, rehabilitation works for bridges at Constance Flacq, L'Avenir and Souillac, as well as landslide works at Chamarel.
246. Rs 420 million is being earmarked for the completion of -
- (a) Landslide mitigation works at Batelage Souillac, Maconde, and Rivière des Créoles by December 2023;
 - (b) A bypass at Bois Chéri by January 2024;
 - (c) Flood mitigating measures at Anse Jonchée by February 2024;
 - (d) Upgrading works on the B28 road from Bel Air to Beau Champ by April 2024;
 - (e) Flyovers at Wooton, Terre Rouge, Ebène, and St Pierre by August 2024;
 - (f) A bridge at Pont Bruniquel, Baie Du Tombeau by August 2024, and
 - (g) A link road connecting La Vigie, La Brasserie and Beaux Songes by October 2024.
247. Rs 760 million is earmarked for new projects, including -
- (a) Bypasses at Hermitage and Flic-en-Flac;
 - (b) A flyover on the Motorway M1 at La Vigie;

- (c) Five link Roads connecting M1 to M3 at Hillcrest, La Laura to Morcellement VRS L'Avenir, Rivière Baptiste to La Laura, Dagotièrè to Alma and Alma to Valetta;
- (d) Upgrading of Holyrood Road at Vacoas;
- (e) Upgrading of the Savanne Road;
- (f) Grand River North West (GRNW), Sainte Croix and Pont Rouge;
- (g) Landslide stabilization works at Chamarel and Baie Du Cap, and
- (h) Slope stabilization works near the existing bridge at Rivière des Anguilles.

248. Rs 600 million is being earmarked for the rehabilitation, maintenance and upgrading of roads across the island.

249. Whilst we invest in our infrastructure, we will do so inclusively by supporting small and medium contractors.

- (a) SMEs will benefit from a 30 percent margin of preference;
- (b) Public contracts below Rs 30 million will be reserved for micro and small enterprises;
- (c) Micro-enterprises will be allowed to bid for contracts of up to Rs 1 million without a minimum turnover requirement; and
- (d) DBM Ltd will extend its loan of up to Rs 25 million at a concessional rate of 3.5 percent per annum.

250. To support small contractors in their working capital, the Construction Contracts (Special Provisions) Bill will be introduced.

Mr Speaker, Sir,

251. Road accidents and fatalities shatter the lives of citizens.

252. Government will continue to address this challenge.

253. We will provide for speed calming measures at identified risky areas.

254. We will also construct footbridges at Ebène, Phoenix, Trianon and Rivière des Anguilles to facilitate safe pedestrian crossing.

255. For victims of hit and run road accidents, the maximum amount of compensation payable will be doubled to Rs 1,500,000.

EDUCATION

Mr Speaker, Sir,

256. Our country cannot aspire to its goals of securing a sustainable future for our children without an efficient education system.

257. As a society, we cannot accept that quality education is not accessible to those who are unable to pay for it.

258. This is why in 2019, Government made tertiary education in all public higher education institutions free.

259. To make Mauritius a country with a complete cycle of free education, the Honourable Prime Minister announced the provision of free pre-primary education for all as from the 1st of January 2024.

260. This means that from the first day of schooling until graduation, education will be free in Mauritius.

261. We are therefore providing funds to make it happen.
262. Concurrently, we will upgrade the infrastructure of some 100 public pre-primary schools to equip them with the necessary pedagogical materials to promote learning, development and playing.
263. We are also providing for the construction of a new pre-primary school in Black River.

Mr Speaker, Sir,

264. Government will continue to invest in providing an inclusive and equitable access to quality education at all levels.
265. Rs 600 million is being provided for the construction, upgrading and maintenance of school infrastructure. This includes -
- (a) Construction of additional classes for the teaching of Asian languages, a mini gym, a library, a science room and a staff room at the Valetta Government School.
 - (b) Reconstruction of 6 classroom blocks, an ICT room and an administrative block at Rivière des Anguilles Government School.
 - (c) Construction of 8 new classrooms, an administrative Block, library, ICT room, and staircase at Petit Raffray Government School.
 - (d) Complete renovation of library, gymnasium and lecture theatre, upgrading of student's corner and raising of boundary walls at Sookdeo Bissoondoyal State Secondary College.
266. In line with the nine-year continuous basic education programme, Specialist Rooms for the teaching of Food & Textile Studies and Design & Technology are being constructed in 11 Academies and 25 Regional Secondary Schools.

267. Government will continue to provide its unflinching support to students with Special Education Needs (SEN).
268. The provision for Grant in Aid to SEN schools will be increased by 23 percent to Rs 191 million.
269. This includes provision made to increase the daily meal allowance for each SEN student by 60 percent to Rs 120.
270. The minimum eligibility criteria for evening schools running oriental classes will be reviewed from 25 to 10 students per class.
271. We are also increasing the teaching staff by an additional -
- (a) 200 trainee educators in our primary schools;
 - (b) 200 Educators in our secondary schools;
 - (c) 14 Educators to cater for the increasing demand for admission of SEN students; and
 - (d) 50 School Clerks.
272. Finally, the VAT exemption for the construction of a building for provision of tertiary education will be extended to primary and secondary education.

HEALTHCARE

Mr Speaker, Sir,

273. To secure the future of our children, we need a holistic approach of prevention, cure and well-being.
274. We have earmarked Rs 15.7 billion this year to further enhance the quality of health services we provide to our citizens.
275. Digital technology has to become the catalyst in the delivery of health services.

276. The e-Health system will be implemented in hospital facilities as from July 2023.
277. This will enable the 'One Patient – One Record' for every Mauritian Citizen.
278. Rs 180 million is being provided for the implementation of the e-health project which will start at the Jawaharlal Nehru Hospital (JNH).
279. In order to significantly reduce the risk of heart disease especially amongst diabetic patients, senior citizens and immuno-depressed persons, the Artificial Intelligence-enhanced Electrocardiography test will be introduced in public hospitals.

Mr Speaker, Sir,

280. Government will continue to invest in the modernization of health infrastructure around the island.
281. I am providing Rs 2.2 billion for the modernization of health infrastructure -
- (a) Rs 950 million for completion of the Flacq Teaching Hospital by February 2024;
 - (b) Rs 375 million for ongoing construction works for the New Eye Hospital and the New Renal Transplant Unit at the Jawaharlal Nehru Hospital;
 - (c) Rs 104 million for construction of Area Health Centres at Cap Malheureux, New Grove, Wooton, Curepipe and Bambous; and upgrading of Area Health Centres at Tamarin and Case Noyale;

- (d) Rs 50 million for the construction of Community Health Centres including completion works at St Francois Xavier, Roche Bois, Trou d'Eau Douce and Camp de Masque;
- (e) Rs 88 million for completion of Mediclinics at Stanley, Bel Air, Quartier Militaire, Grand Bois and construction of new Mediclinics at La Tour Koenig and Rivière du Rempart; and
- (f) Rs 91 million for upgrading works at Dr. A. G Jeetoo Hospital, Jawaharlal Nehru Hospital, SSR National Hospital, Dr. Bruno Cheong Hospital, Victoria Hospital, Souillac Hospital, Mahebourg Hospital, Long Mountain Hospital, Brown Sequard Hospital and Subramania Bharati Eye Hospital.

282. Furthermore, an amount of Rs 300 million is being provided for acquisition of modern medical equipment for our hospitals.

Mr Speaker, Sir,

283. Cancer afflicts brutal hardship to families.

284. This Government has taken decisive actions to enable early detection, prevention and cancer care to its population and will continue to do so.

285. We are providing Rs 20 million for increased screening for cancer risks assessments and early detection.

286. Furthermore, cancer research has brought in early prevention measures to fight against the risks of cancer.

287. Last year, the WHO recommended the vaccination of children aged 9 to 15 years against human papillomavirus (HPV).

288. It offers protection to both girls and boys from specific types of cancers.

289. Thus, we will engage in the vaccination of some 80,000 children.
290. Moreover, Rs 210 million is earmarked for equipping the New Cancer Centre with high-tech equipment.

Diabetes

291. Patients suffering from Type 1 diabetes have to test their blood sugar level and inject insulin at least four times a day.
292. To facilitate the lives of some 1000 Type-1 diabetes patients, we will provide for a continuous glucose monitor.
293. Amongst them, some 450 high risk diabetic patients will also be provided with an insulin pump.
294. These innovative digital devices will improve the lives of patients.
295. To strengthen the capacity of the public health sector, I am providing for the recruitment of additional 1,400 staff this year.
296. In order to drastically reduce the waiting time for eye surgeries, I am providing for referral of priority cases to local private hospitals for treatment.
297. Finally, to discourage consumption of cigarettes and alcoholic products, I am increasing the rates of excise duty by 10 percent.
298. I will be moving for a financial resolution to that effect.

YOUTH AND SPORTS

Mr Speaker, Sir,

299. The development of our youth is essential to the well-being of our society.

300. Youth and Sports are fundamentally linked.
301. Government will continue to invest to support our local athletes.
302. Rs 53 million is being allocated for the participation of some 450 athletes in the Indian Ocean Island Games 2023.
303. We shall also provide our athletes with the necessary resource in view of the Paris 2024 Olympic and Paralympic Games by -
- (a) First, providing a monthly allowance of Rs 30,000 to 10 high level athletes over a one-year period to prepare for the Games, and
 - (b) Second, providing a special cash prize of Rs 1 million for gold, Rs 700,000 for silver and Rs 500,000 for bronze medalists.
304. The allowance to some 110 high level athletes will be reinstated to pre-pandemic levels as from 2022.
305. This year, the allowance will be further increased by 15 percent.
306. In addition, I am providing Rs 1 million to the Mauritius Scouts Association to support some 40 participants from scout clubs across the island to represent Mauritius at the 25th World Scout Jamboree 2023.
307. A one-off grant of Rs 10,000 will be provided to registered youth clubs.
308. The National Youth Council will further upgrade 6 Youth Centres at Bambous, Barkly, Chemin Grenier, Flacq, Pamplémousses and Rivière du Rempart.
309. We are providing Rs 20 million to the Mauritius Recreation Council for the organisation of recreational activities across the island.
310. We will invest in the upgrading of our sports infrastructure across the island, including -

- (a) The Souvenir Swimming pool at Calebasses;
- (b) The Serge Alfred Swimming Pool at Beau Bassin;
- (c) The National Badminton Centre at Rose-Hill;
- (d) The Daniel Imbert Sports Complex at La Source, and
- (e) The Athletic Track at the Rose-Belle Stadium.

311. We will provide for the construction of 3 new swimming pools in Curepipe, Flacq and Rivière des Anguilles.

LAW AND ORDER

Mr Speaker, Sir,

312. Maintaining public order and safety is a fundamental responsibility of Government.

313. It is imperative for us to continuously invest in, and support our public forces.

314. An amount of Rs 11.8 billion has been provided to the Police Force to create a safe environment for our citizens.

- (a) Rs 375 million for the construction of the Mauritius Disciplined Forces Academy at Cote D'Or to provide a modern and up to date training platform for the Police, Prison and Fire and Rescue Services;
- (b) Rs 330 million for the acquisition of a new Offshore Patrol Vessel;
- (c) Rs 125 million to renew the fleet of vehicles of the Police Force;
- (d) Rs 50 million for the installation of a New Coastal Surveillance Radar System, and
- (e) Noise cameras and light armoured personnel carriers will be acquired to

improve the operational capabilities of the Police.

315. To create a productive and safe environment to the citizens, 1,000 police officers will be recruited and 833 police officers will be promoted to the rank of Police Corporals.
316. To assist our fire services in rapid intervention, we will construct Satellite Fire Stations at Bambous Virieux, St-Pierre, Chemin Grenier, La Gaulette, Bambous, Grand Bois, L'Escalier and Bel-Air.

Crusade Against Drug Trafficking

317. Mr Speaker, Sir, drug trafficking not only poses a threat to public health and safety but also destabilises communities.
318. We remain committed to take decisive actions to combat this scourge through coordinated and sustained efforts.
319. Over the last 5 years, the Anti-Drug and Smuggling Unit (ADSU) has seized almost Rs 11 billion of dangerous drugs and arrested over 15,500 individuals.
320. It is a testimony of our determination to combat drug trafficking.
321. We will continue to provide our support to law enforcement agencies by investing in appropriate and modern equipment, including the acquisition of:
- (a) Vehicle and security equipment for the ADSU; and
 - (b) High Patrol Vessels for the National Coast Guard to track illicit activities on the high seas.

Judiciary

Mr Speaker, Sir,

322. To improve the infrastructure and enhance the capacity of the judiciary -

- (a) An e-judiciary system for judges and the supreme court registry is being rolled out;
- (b) The old Supreme Court building, the New Court House and the Flacq District Court are being renovated, and
- (c) 6 new judges, and 14 Magistrates, are being appointed.

RODRIGUES AND OUTER ISLANDS

Mr Speaker, Sir,

- 323. The development of our outer islands has always been high on the agenda.
- 324. We will spare no effort in investing in the economic potential of these islands to improve the welfare of the inhabitants.
- 325. This Government will undertake one of the biggest capital projects ever implemented in Rodrigues.
- 326. We will invest Rs 7.7 billion in the construction of a new runway project at Plaine Corail Airport.
- 327. This will enhance the connectivity of Rodrigues to the world.
- 328. The new runway, which will be 2.1 km long, will allow larger planes to land in Rodrigues.

Mr Speaker, Sir,

- 329. A competitive and affordable air connectivity is key to the development of the tourism sector in Rodrigues.
- 330. I am therefore maintaining the subsidy on Special Rodrigues Holiday Package and Subsidy on Airfare from Rodrigues until September 2024.
- 331. Furthermore, Rs 130 million is being earmarked for the construction of 30

km of track roads around the island of Rodrigues.

332. I am also providing Rs 30 million for environmental related projects to be implemented across the island.
333. One of the persistent problems hampering the socio-economic development of Rodrigues is inadequate water supply.
334. To address water shortage, Rs 117 million has been provided for the construction and rehabilitation of dams and reservoirs.
335. We are also injecting Rs 10 million for the deployment of the Rainwater Harvesting Scheme in Rodrigues.
336. Government will continue to support the development of the agricultural sector in Rodrigues.
337. We are extending the following schemes available to farmers in Mauritius to Rodriguan farmers -
 - (a) The subsidy on animal feed; and
 - (b) The promotion of sheltered farming and smart agriculture.
338. The new vessel connecting Mauritius and Rodrigues will be operational as from October 2023.
339. In the meantime, I am providing funds for the chartering of a vessel up to September 2023.
340. We will also invest in the operationalization of 2 new vessels which will cater for 50 passengers as well as cargo.
341. The SME Refund Scheme and the SME International Fairs Refund Scheme will be extended to Rodriguan SMEs participating in trade fairs.
342. The Service to Mauritius Scheme will be extended to include Rodriguan born

university leavers to be posted in Mauritius or Rodrigues.

343. To support the local industry, we are waiving the freight charges on containers from Rodrigues to Mauritius for agricultural products including onions, chillis, coffee beans and lemons.
344. We are providing for the construction of a Recreation Centre at Baie Lascars for the elderly and disabled.

AGALEGA

Mr Speaker, Sir,

345. With regards to Agaléga, 50 social housing units will be constructed.
346. In addition, a Refugee Centre will be constructed in South Island.
347. A barge will be acquired to enable the transport of up to 5 tons of cargo and 20 passengers from North Island to South Island.
348. Finally, I am pleased to announce that the new airstrip and jetty will be operational by December 2023.
349. Rs 250 million is being provided for the acquisition of two tugs to enable the MV Trochetia to berth at the new jetty.

CHAGOS

Mr Speaker, Sir,

350. The recent historic Judgment of the Special Chamber of the International Tribunal for the Law of the Sea has established on the basis of the equidistance principle a binding international maritime boundary between Mauritius and Maldives in the Chagos Archipelago region where the 200 nautical miles exclusive economic zones and continental shelves of the two States overlap.
351. We will continue to work towards the implementation of a resettlement

programme in the Chagos Archipelago.

352. In this regard, we will undertake another trip to the Chagos Archipelago to carry out an assessment mission on the requirements for a proper resettlement.
353. The protection of the marine environment of the Chagos Archipelago equally figures high on Government's agenda.
354. As announced at the last UN Ocean Conference in Lisbon, Mauritius will establish a Marine Protected Area around the Chagos Archipelago.

BUDGET OUTTURN

Mr Speaker, Sir,

355. I now come to the budget outturn.
356. The measures unveiled today will bring an additional 2 percentage points to GDP growth, and 40,000 extra jobs.
357. For 2023 - 2024, GDP will grow robustly by 8 percent, similar to 2022-2023.
358. Total expenditure will amount to Rs 200 billion whilst total revenue will be of Rs 179 billion.
359. This makes a budget deficit of 2.9 percent of GDP.
360. 1 percent lower than the 3.9 percent last year, and 2.7 percent below the 5.6 percent deficit registered in 2021-2022.
361. Public sector debt is expected to go down from 86.1 percent in June 2022 to 79 percent by June 2023 and 71.5 percent by end of June 2024.
362. The target in the mid-term is to be at pre-pandemic levels that is 60 percent.

THE FUTURE WE DESERVE

Mr Speaker, Sir,

363. I now come to measures for each and everyone.
364. Investing in the purchasing power, and welfare of our citizens directly.
365. Accompanying the most vulnerable of our society and decreasing inequality.
366. Making our fiscal regime even fairer, and more equal.
367. Aiming at the future we all deserve as a nation.
368. For the hundreds of thousands of our citizens.
369. For the towns and villages.
370. For the most vulnerable of our society.

Towards A Progressive Taxation Regime

Mr Speaker, Sir,

371. Since 2017, the Government has initiated reforms to introduce more equity and fairness in our tax regime.
372. We have ensured that those at the lower end pay less and those at the upper end, contribute more.
373. Still, there are inherent fundamental unfairness which remain in our tax regime due to the threshold effect.
374. That is an increase in revenue which leads to a decrease in the disposal income.
375. We are thus coming up with a holistic tax reform.

376. One where nobody is worse off.
377. One where each and every individual will pay less taxes than they are paying today.
378. We are, Mr Speaker, Sir, completely overhauling the tax regime.
379. As from this financial year, the personal income tax, will be completely progressive and the solidarity levy is being removed.
380. It is a system based on fairness.
381. Henceforth, all income will be taxed incrementally.
382. This means that the chargeable income is divided into different revenue brackets.
383. Each bracket will have a specific tax rate.
384. It starts at 0 percent and is capped at a maximum of 20 percent.
385. The maximum marginal tax rate will decrease from 40 percent to 20 percent.
386. The maximum effective tax rate will go down from 25 percent to less than 20 percent.

Mr Speaker, Sir,

387. The annual chargeable income of an individual will be taxed at -
388. Zero percent on the first Rs 390,000.
389. 2 percent on the next Rs 40,000, that is for the surplus income between Rs 390,001 and Rs 430,000.
390. 4 percent on the next Rs 40,000, that is for the surplus between Rs 430,001 and Rs 470,000.

391. 6 percent for the next Rs 60,000, that is for the surplus between Rs 470,001 and Rs 530,000.
392. 8 percent for the next Rs 60,000, that is for the surplus between Rs 530,001 and Rs 590,000.
393. 10 percent for the next Rs 300,000, that is for the surplus between Rs 590,001 and Rs 890,000.
394. 12 percent for the next Rs 300,000, that is for the surplus between Rs 890,001 and Rs 1,190,000.
395. 14 percent for the next Rs 300,000, that is for the surplus between Rs 1,190,001 and Rs 1,490,000.
396. 16 percent for the next Rs 400,000, that is for the surplus between Rs 1,490,001 and Rs 1,890,000.
397. 18 percent for the next Rs 500,000, that is for the surplus between Rs 1,890,001 and Rs 2,390,000. and
398. 20 percent on the surplus income above Rs 2,390,000.

Mr Speaker, Sir,

399. We are increasing the income exemption threshold where no tax is paid.
400. As from the 1st of July 2023, an individual with no dependent with a chargeable income up to Rs 30,000 monthly, that is Rs 390,000 annually will not pay any income tax.
401. Under this new regime, an individual with no dependent with a chargeable income up to Rs 50,000 monthly will save Rs 1,175 monthly, Mr. Speaker Sir.
402. This means that his tax will decrease by 40 percent.
403. An individual with two dependents with a chargeable income of Rs 50,000 will

not pay any tax.

404. A worker with a chargeable income of Rs 75,000 monthly will save at least Rs 2,300 monthly.
405. He will pay two thirds less taxes than currently.
406. More revenue left for our workers, and a higher spending power.
407. This is what our tax reform will bring.
408. According to the econometric model of *Maurice Stratégie*, our tax reform will generate an additional GDP growth of 0.6 percentage points to our economy.
409. This reform will bring about an additional 16,800 jobs.

Pediatrics

410. As a caring Government, we must promote the well-being and the development of our children.
411. Every child born on the Mauritian soil should be able to aspire to a long, healthy and fulfilling life.
412. We often see the courage of children fighting complex illnesses that require overseas treatments.

Mr Speaker, Sir,

413. For pediatric patients up to the age of 17 years who require medical treatments not available locally, the maximum amount of Rs 1 million under the Overseas Treatment Scheme will be waived.
414. Government will thus cover the full cost of overseas treatment of the patient.

Mr Speaker, Sir,

415. Earlier today, I expanded on measures we are taking to prevent cancer, and provide cancer care to those who unfortunately have it.
416. Each year, some 50 children are diagnosed with cancer in the country.
417. Often, the care provided overseas ranges over two to three years and families are unable to support the cost it entails.
418. We are coming up with a new policy today.
419. We will ensure that each child diagnosed with cancer is taken care of fully by the Government from the time of diagnosis until all care is given.
420. Children in the Republic of Mauritius diagnosed with cancer will henceforth benefit from financial assistance for the full costs of cancer care and treatment in foreign hospitals with the best expertise.
421. Parents choosing to have the treatment in local private hospitals will also benefit from the full costs related to the treatment.

Work-Life Balance

422. Mr. Speaker Sir, giving families greater flexibility in managing work and care is yet another important priority.
423. We are introducing a new stand-alone leave of 5 days for workers who have experienced a pregnancy loss.
424. This will support working parents, as they recover, both physically and emotionally, from a tragic moment in their life.
425. Moreover, an employee currently has the possibility to use up to 10 days of sick leaves to take care of children with healthcare related issues.
426. This measure is being extended to enable the parent to use all his or her sick leaves to take care of his or her child.

427. Furthermore, employees will be able to use up to 10 days of sick leave to take care of their parents and grandparents with healthcare related issues.

Social Aid

Mr Speaker, Sir,

428. The House will recall that our Prime Minister launched the Marshall Plan Against Poverty in 2016.

429. Government established the Social Register of Mauritius to support the most vulnerable of our society.

430. It is based on an absolute poverty threshold of Rs 3,000 monthly for an adult and Rs 1,500 monthly for a child.

431. Hence, a household earning Rs 10,500 monthly benefits from support under SRM.

432. We are increasing the threshold for eligibility under the Social Register of Mauritius -

(a) From Rs 3000 to Rs 3,575 for an adult, and

(b) From Rs 1,500 to Rs 2,500 for a child.

433. The maximum household income threshold will increase from Rs 10,500 to Rs 14,650 as from the 1st of July 2023.

434. In the same spirit, the income threshold for registration under the National Database for Vulnerable Groups is being reviewed -

(a) From Rs 4,000 to Rs 4,600 for an adult, and

(b) From Rs 2,000 to Rs 3,220 for a child.

435. Therefore, households earning a monthly income above Rs 14,650 and not

exceeding Rs 18,860 will be eligible for support under the National Database for Vulnerable Groups.

Mr Speaker, Sir,

436. We have to prioritize the needs of the most vulnerable groups in our society.
437. We will continue to provide them with continued support.
438. Hence, the Crèche Allowance for SRM beneficiaries will be increased from Rs 2,000 to Rs 3,000.
439. We will support vulnerable households to purchase wheelchairs, spectacles, hearing aids and dentures.
440. Households earning up to Rs 35,000 monthly instead of Rs 30,000 will benefit from assistance for the purchase.
441. The monthly incontinence allowance of Rs 1,800 will be extended to patients suffering from cancer of prostate, cancer of bladder, Alzheimer's and stroke.

NGOs

Mr Speaker, Sir,

442. We will continue to support our NGOs in the formidable work they do for our communities, and people.
443. We have been able to make of Mauritius an example whereby the Government, the private sector and NGOs partner in the fight against poverty.
444. To this end, Rs 500 million will be mobilized for the next 5 years to implement national social projects including -
- (a) Construction of residential care institutions for children in distress;
 - (b) Provision of a vulnerable youth programme for some 6,000 students;

- (c) Setting up of 2 Halfway Homes for children coming out of Correction Youth Centres, and
 - (d) Programmes for homeless persons, elderly persons living alone and rehabilitation of ex-detainees.
445. A 1 million hours of “*Volontariat pou Moris*” campaign will be launched by the National Social Inclusion Foundation in collaboration with NGOs.
446. Moreover, companies donating to NGOs involved in supporting persons with health issues and disabilities, protection of street children and rehabilitation programmes will be allowed a triple deduction on their contribution up to a maximum of Rs 1 million.
447. NGOs registered with NSIF will be eligible to a duty-free vehicle.
448. The grant to religious bodies is being increased from Rs 108 million to Rs 125 million.
449. To recall, the grant was Rs 73 million in 2014. Thus, there has been an increase of 71 percent.
450. Furthermore, a one-off grant of Rs 10 million will be provided.
451. I am removing the municipal tax on halls and buildings owned by religious bodies.

Animal Welfare

Mr Speaker, Sir,

452. Animal welfare reflects our capacity for compassion, empathy, and responsibility.
453. In this respect, the triple deduction on donations by companies will be extended to contributions to NGOs looking at animal welfare and protection.

454. Furthermore, individuals adopting animals from registered NGOs will be allowed to deduct an amount of Rs 10,000 on their chargeable income for each animal adopted.

Decent Housing for All

455. Access to affordable housing remains a top priority for this Government.
456. Since 2019, Government has constructed and delivered social housing units to some 2,500 households.
457. 306 social housing units at La Valette and Mare d'Albert are expected to be completed by December 2023.
458. It will enable the relocation of vulnerable families living along the banks of La Ferme Dam to La Valette.
459. Furthermore, I am pleased to announce that 8,000 housing units will be constructed in the next 18 months.
460. Contracts have been awarded to 14 contractors for construction on 39 sites across the island.
461. Vulnerable families will benefit from this measure.
462. We are also extending the Home Ownership Scheme and the Home Loan Scheme for another year, which has so far benefitted more than 24,000 individuals.

Mr Speaker, Sir,

463. To assist individuals in the construction of their houses, I am increasing the maximum grants under the Casting of Roof Slabs Grant Scheme and Purchases of Building Materials Scheme.

(a) From Rs 100,000 to Rs 130,000 for households earning up to Rs 15,000

instead of Rs 10,000 monthly; and

- (b) From Rs 50,000 to Rs 100,000 for households earning up to Rs 20,000 monthly.

464. Moreover, the schemes are being extended to households earning from Rs 20,001 to Rs 30,000 monthly, with a maximum grant of Rs 75,000.

Rehabilitation of NHDC Housing Estates

465. We are making considerable efforts to improve the living conditions of families in existing NHDC Housing Estates.

466. We are more than doubling the budget for rehabilitation of NHDC Housing Estates.

467. Funds will be provided for waterproofing and remedial works in existing blocks of apartments at Beau Vallon, La Tour Koenig, Résidence Atlee, Camp Le Vieux, Vallée des Prêtres, Bambous and Dagotière and drainage works at Saint Pierre, Highlands and Riche Terre;

468. We are providing for the construction of fire escape staircases at Plaine Verte, Cap Malheureux, Poste de Flacq, Bambous, Palma, La Caverne, Résidence Atlee and Camp Levieux.

469. I am also providing Rs 40 million for the removal of asbestos and rehabilitation of Ex-CHA houses.

Community Wellness and Development

Mr Speaker, Sir,

470. We will continue to invest in making our towns, and villages more vibrant.

471. We will provide more facilities to our citizens to improve their quality of life across the Island.

472. We will -

- (a) Construct 40 new Mini Soccer Pitches at Résidence Mangalkhan, Plaine Verte, Montagne Blanche, L'Esperance, Bananes, Carreau Lalo, Résidence la Cure, Union Park, Baie Du Cap, Bambous, Quatre Cocos, La Gaulette, Beaux Songes, St Julien D'Hotman, Curepipe, Mare La Chaux, Petite Retraite, Mont Ida, Nouvelle France, Rose Belle, L'Avenir, Laventure, Camp de Masque, Deep River, Caroline, St Julien Village, Petit Raffray, Poudre D'Or Village, Cap Malheureux, La Brasserie, Morcellement Desplaces, Trois Boutiques, Mare Tabac, Goodlands, Mare D'Australia, Camp Garreaux, Morcellement Ilois, Coromandel, Barlow, and Midlands;
- (b) Upgrade 11 Mini Soccer Pitches at Camp Yoloff, Stanley, Vacoas, Grand Baie, Dagotière, Quartier Militaire, Belle Mare, Trou d'Eau Douce, Lallmatie, Kewal Nagar, Le Morne;
- (c) Upgrade 34 Football Grounds at Vacoas, Montagne Longue, Pailles, Camp Chapelon, Camp Yoloff, Roche Bois, Pointe aux Sables, Albion, Dagotière, La Caverne, L'Avenir, Plaine des Papayes, Cottage, Argy, Sebastopol, Eau Coulée, Bon Accueil, Bois Rouge, Mare d'Australia, Camp de Masque Pavé, Curepipe, Trois Boutiques, Plaine Magnien, Cluny, Cite La Chaux, Bois Chéri, Baie du Cap, Gros Cailloux, Trèfles, Mont Roches, L'Amitié, Cottage, Roche Terre and St Julien Village;
- (d) Construct 2 new football grounds at Petite Retraite, and L'Escalier;
- (e) Construct 12 new Children's Gardens at Paillote, Dagotière, Quartier Militaire, 16ème Mille, La Brasserie, Batimaraïs, Bambous, Morcellement St. Andre, Lallmatie, Camp Caval, Roches Terre and Goodlands;
- (f) Upgrade 8 Children's Gardens at St Aubin, Bénaires, Petite Rivière Noire, Quatre Bornes, Goodlands, Le Morne, Canot and Montagne Blanche;
- (g) Upgrade 11 Markets at Beau Bassin, Triolet, Port Louis, Rivière du

Rempart, Upper Dagotière, Flacq, St Pierre, Rivière des Anguilles, Grand Bois, La Gaulette and Souillac and Construct new markets at Rose-Hill and Curepipe;

- (h) Construct 6 new Multi-Purpose Complexes at Ripailles, L'Espérance Trébuchet, Camp De Masque Pavé, Camp Yoloff, Medine Camp de Masque and Mangalkhan and Upgrade 5 Multi-Purpose Complexes at Malherbes, Petit Raffray, Mare D'Albert, Rivière des Créoles and Moka;
- (i) Invest in 12 new Health Tracks at Morcellement Pousson, Pailles, Clairfonds, Upper Dagotière, La Flora, Camp Diable, Grande Rivière Noire, Montagne Blanche, Morcellement St. André, Lallmatie, Camp Garreau and Le Dauguet;
- (j) Upgrade 7 Village Halls at L'Avenir, Petit Sable, Grand Bel Air, Petite Rivière Noire, Chamarel, Le Morne, Saint Julien d'Hotman and construct 2 new Village Halls at Alma and Camp Ithier;
- (k) Extend the Municipal Halls at Camp Pierrot and Gorah Issac Plaine Verte;
- (l) Upgrade 5 Cemeteries at Bois Marchand, Fond Du Sac, Plaine Magnien, Phoenix and Camp Fouquereaux;
- (m) Construct 6 new Petanque Courts at Upper Dagotière, Quartier Militaire, Camp Diable, La Brasserie, Britannia and Montagne Ory;
- (n) Upgrade 4 Volleyball Pitches at Cascavelle, Beau Bassin, Résidence EDC Pamplémousses and Montagne Ory;
- (o) Construct 2 new Indoor Gyms at Nehru Nagar and Bon Accueil; 4 new Open Gyms at Bambous, La Caverne, Curepipe and Belle Vue Maurel; 2 Futsals at Cottage and Ebène; and 2 Gymnasiums at Plaine Magnien and Résidence la Cure;
- (p) Upgrade the Plaine Verte Garden;

- (q) Work on a Masterplan for Curepipe;
- (r) Renovate the Hermitage Traffic Centre and construct traffic centres at Rose-Hill, Constance, Camp Diabie, Moka Eye Hospital, Grand Baie and St- Pierre, and
- (s) Upgrade the Delange Art Gallery at Port-Louis.

Mr Speaker, Sir,

473. The construction of the Community Wellness Centre at Gokhoola announced last year is well underway.

474. Works for the construction of Community Wellness Centres at St Pierre and St Aubin will start soon.

475. To promote community-based activities and for the welfare of citizens, we will -

- (a) Construct a new elderly day care centre at Rose-Hill;
- (b) Upgrade the Creativity Centre at Mahebourg;
- (c) Construct a Community Centre at Stanley;
- (d) Implement a Social Welfare Centre in Rose-Hill and upgrade the Montagne Ory Social Welfare Centre; and
- (e) Revamp community centres at Riche Mare, Coromandel and Camp Yolloff into community wellness centres.

Making Our Beaches Accessible to Each and Everyone

Mr Speaker, Sir,

476. We are supporting our citizens to be more active.

477. We will enable Mauritians to use our beautiful beaches and enjoy water-based activities in a safe and conducive environment.
478. The Mauritius Sports Council will open water sports centres in beaches to improve accessibility of sports such as kayaking and sailing to all Mauritians.
479. We will also invest in the safety of swimmers and the public.
480. We will thus provide for the recruitment of 500 beach lifeguards to service public beaches across the island.

School Revamping Programme

Mr Speaker, Sir,

481. The well-being and development of our children are critical to the development of our country.
482. They are our future.
483. We must ensure that every child in our country has access to quality education, a safe and nurturing environment, and the opportunity to thrive.
484. We will engage in a massive school revamping programme across the island.
485. All Government schools will be upgraded, revamped and repainted in the next 5 years.
486. This year, Rs 500 million will be provided to upgrade some 70 primary schools to make them more vibrant.

Child Welfare

Mr Speaker, Sir,

487. We are introducing important measures to further strengthen child welfare.

488. We are providing a CSG Child Allowance of Rs 2,000 monthly for some 48,000 children aged up to 3 years.
489. This measure together with free pre-primary education announced earlier will support parents in their day-to-day-life.
490. Furthermore, we will increase the monthly allowance granted under the Foster Care Scheme in respect of a child from Rs 8,000 to Rs 12,000, and introducing an enhanced allowance of Rs 15,000 for a child with special needs.
491. Moreover, I am increasing the monthly child allowance paid to beneficiaries of Basic Widow's Pension, Basic Invalidity Pension and Survivor's Pension to Rs 2,000.
492. Finally, we will extend the child allowance to all Basic Retirement Pension beneficiaries.

Mr Speaker, Sir,

493. The income threshold criteria for eligibility under the Multiple Birth Social aid scheme has not been reviewed in close to 20 years.
494. Yet, we know the challenges which families face when having twins or triplets.
495. We are increasing the household income ceiling to qualify for Multiple Birth Allowance of Rs 3,272 per month for a child, from Rs 150,000 per annum to Rs 390,000 per annum.
496. Hence, a household earning up to Rs 30,000 monthly will benefit from the scheme.

De la jeunesse à l'âge adulte

M. le président,

497. Lorsqu'un enfant atteint l'âge adulte, il aspire à l'indépendance.

- 498. Aller à l'université, obtenir un emploi ou un stage, créer une petite entreprise, apprendre à conduire, acheter de nouveaux équipements sportifs.
- 499. Autant d'aspirations réelles d'un jeune de 18 ans entrant dans l'âge adulte.
- 500. Pour marquer le 55ème anniversaire de l'indépendance de notre pays, nous introduisons l'Independence Scheme.
- 501. A partir du 1er janvier 2023, tous ceux qui atteindront l'âge de 18 ans percevront une subvention de 20 000 roupies.
- 502. C'est notre contribution pour qu'ils démarrent un nouveau chapitre de leur vie.

Pour les personnes âgées

M. le président,

- 503. J'en viens maintenant aux mesures de soutien aux personnes âgées.
- 504. Nos aînés sont notre fierté et méritent tout notre respect et notre reconnaissance.
- 505. A partir du 1er juillet 2023, nous augmentons la Basic Retirement Pension de 1 000 roupies pour atteindre 11 000 roupies.
- 506. Les Basic Widow's Pension, Basic Invalidity Pension et Basic Orphan's Pension seront également augmentées de 1 000 roupies.
- 507. Ainsi, toutes les pensions de base s'élèveront à 11 000 roupies.
- 508. Combiné à la CSG Retirement Benefit, un retraité âgé de 65 ans et plus recevra au moins 12 000 roupies par mois.

M. le président,

- 509. L'année dernière, nous avons introduit la CSG Disability Allowance de 2 500 roupies pour les cas où le niveau d'invalidité se situe entre 40 et 60 pour cent.

510. Nous sommes en train de revoir l'évaluation de l'invalidité des personnes souffrant d'amputation.
511. Dorénavant, une personne amputée ou ayant perdu son bras, sa jambe ou sa main bénéficiera de la Basic Invalidity Pension de 11 000 roupies.

Protection Des Consommateurs

M. le président,

512. Les perturbations de la chaîne d'approvisionnement à l'international et les chocs liés à la crise entre l'Ukraine et la Russie ont provoqué une hausse des prix à l'échelle mondiale.
513. Nous sommes confrontés à une augmentation des prix à la consommation de 8,8 pour cent dans le monde.
514. À Maurice, cette situation a eu un effet d'entraînement sur les prix.
515. En tant que Gouvernement bienveillant, nous sommes conscients du poids de l'augmentation du coût de la vie pour des milliers de ménages.
516. J'ai annoncé tout à l'heure la réforme de l'impôt sur le revenu.
517. Les ménages mauriciens auront ainsi un pouvoir d'achat plus élevé et des impôts plus faibles à payer.
518. Je vais maintenant annoncer de nouvelles mesures pour préserver le pouvoir d'achat des consommateurs.
519. Nous maintenons le prix de détail du pain maison à 2,60 roupies en accordant une subvention de 9 pour cent par pain aux boulangeries.
520. De même, nous maintenons le prix d'une bouteille de gaz ménager de 12 kg à 240 roupies au lieu du prix du marché de 595 roupies.
521. En outre, le prix du riz est maintenu à 10,80 roupies par kg, soit 57 pour cent de

moins que le prix du marché de 25,25 roupies par kg.

522. 4,7 milliards de roupies sont fournies sous forme de subventions pour maintenir le prix du gaz ménager, de la farine et du riz.

M. le président,

523. L'année dernière, nous avons annoncé une augmentation de 10 pour cent de la Petrol Allowance jusqu'à un maximum de 2 000 roupies par mois.
524. Nous revoyons la mesure pour nous assurer qu'à partir du 1er juillet 2023, un employé obtiendra au moins 1 000 roupies de plus qu'en décembre 2021.
525. De plus, nous réduisons le prix de l'essence de 74,10 roupies à 69 roupies par litre et cela avec effet à partir de minuit.

M. le président,

526. Nous savons que les familles accueillant un nouveau-né sont les publics les plus touchés par la hausse des prix.
527. C'est pourquoi j'ai annoncé que quelque 48 000 enfants jusqu'à l'âge de 3 ans recevront une aide mensuelle de 2 000 roupies.
528. Pour les familles dont les membres travaillent, nous maintenons pour le prochain exercice financier la CSG Income Allowance de 1 000 roupies à tous ceux qui gagnent jusqu'à 50 000 roupies par mois.
529. Nous augmentons l'allocation à 2 000 roupies pour ceux qui perçoivent jusqu'à 25 000 roupies par mois.
530. Cela signifie qu'environ 200 000 personnes verront leur CSG Income Allowance doubler.
531. Afin de soulager les ménages touchés par la hausse des taux d'intérêt, 1 000 roupies par mois seront accordées aux personnes qui ont contracté des prêts

allant jusqu'à 5 millions de roupies pour l'achat de leur logement.

532. Nous allons encore plus loin, Monsieur le Président.

533. Pour soulager les consommateurs face à la hausse des prix, nous supprimons aujourd'hui la TVA sur 15 produits essentiels de consommation courante pour les familles mauriciennes. Fin de la TVA sur :-

- (a) Les nouilles ;
- (b) Le dentifrice ;
- (c) Les brosses à dents ;
- (d) Les lingettes pour bébé ;
- (e) Les couches pour bébé ;
- (f) La poudre pour bébé ;
- (g) La crème pour bébé ;
- (h) Les tire-laits ;
- (i) Les biberons pour nourrissons ;
- (j) Les cahiers d'exercices ;
- (k) Les crayons ;
- (l) Les crayons de couleurs ;
- (m) Les gommes ;
- (n) Les cannes d'aide à la marche, et
- (o) Les protections pour incontinence.

534. Afin de protéger nos citoyens contre la hausse des prix mondiaux, nous proposons une mesure sans précédent.
535. A partir du 1er juillet 2023, nous introduisons le Revenu Minimum Garanti à 15 000 roupies par mois.
536. Aucun individu en emploi à plein temps n'aura de revenus mensuels en deçà de 15 000 roupies.
537. Pour tous ceux qui perçoivent un revenu, y compris la CSG Income Allowance, inférieur à 15 000 roupies, le Gouvernement leur versera un complément allant jusqu'à 1425 roupies par mois.
538. Monsieur le Président, nous veillons ainsi à ce que 85 000 hommes et femmes travaillant à temps plein disposent à l'avenir d'un revenu d'au moins 15 000 roupies à la fin de chaque mois.

M. le président,

539. Ce Budget est un budget au travers duquel nous osons et nous protégeons.
540. Nous avons osé nous engager dans une réforme audacieuse.
541. Nous avons transformé notre économie en permettant aux entreprises d'investir, d'embaucher et de se développer plus facilement.
542. Nous avons mis en place les structures économiques qui seront le moteur de notre croissance et de notre résilience.
543. Nous avons mis nos citoyens au cœur de nos politiques.
544. Nous avons investi pour offrir à nos enfants l'avenir durable qu'ils méritent.
545. Nous avons protégé les membres les plus vulnérables de notre société.
546. Parce que nous prenons soin de nos concitoyens.

547. Oser et protéger.

548. Telle est notre devise.

549. Telle est la vision de notre Premier ministre.

M. le président,

550. Je ne peux conclure sans exprimer mes sincères remerciements

à l'Honorable Premier ministre pour son soutien indéfectible.

551. Mes collègues ministres et leurs collaborateurs ont apporté une contribution précieuse à la préparation de ce Budget et je tiens à leur exprimer ma gratitude.

552. Permettez-moi également d'exprimer ma profonde reconnaissance à mon équipe, en particulier au Secrétaire financier, aux Secrétaires financiers adjoints et au personnel de mon ministère ainsi qu'aux institutions pour leur engagement sans faille.

553. Enfin, je voudrais remercier les parties prenantes qui ont partagé leurs points de vue et tous ceux qui ont contribué à la préparation de ce Budget.

554. Nous avons dûment tenu compte de leurs suggestions.

CONCLUSION

555. M. le Président, ce Budget dévoile l'avenir que nous méritons.

556. Il s'agit de s'engager et de prendre soin de chacun.

557. Il s'agit d'investir dans le futur de nos enfants.

558. 350 000 personnes âgées, handicapées et veuves recevront une pension plus élevée.

559. 200 000 personnes recevront une allocation mensuelle de 2 000 roupies.

- 560. 150 000 personnes recevront une allocation de revenu mensuelle de 1 000 roupies.
- 561. 150 000 contribuables à l'impôt sur le revenu paieront moins d'impôt.
- 562. 85 000 personnes bénéficieront d'un Revenu Minimum Garanti de 15 000 roupies.
- 563. 70 000 ménages ayant contracté un prêt pour l'achat de leur logement bénéficieront d'une aide de 1 000 roupies.
- 564. 48 000 ménages recevront une allocation familiale mensuelle de 2 000 roupies.
- 565. 40 000 emplois seront créés dans les secteurs du public et du privé.
- 566. 20 000 ménages vulnérables bénéficieront d'un soutien plus important dans le cadre du SRM et de la Database of Vulnerable Groups.
- 567. 15 000 individus atteignant l'âge adulte de 18 ans recevront une subvention unique de 20 000 roupies.

M. le président,

- 568. Nous avons osé faire ce qu'aucun autre Gouvernement n'a fait.
- 569. Nous avons osé faire de l'équité notre principe directeur.
- 570. Nous avons osé redistribuer les cartes en décroissant l'ascenseur social.
- 571. Parce que nous nous sentons concernés, Monsieur le Président.
- 572. Parce que, comme le disait Jimmy Carter, « *La mesure d'une société se trouve dans la manière dont elle traite ses citoyens les plus faibles et les plus démunis.* ».

573. Merci.

574. I now commend the Bill to the House.

(Applause)

The Prime Minister seconded.

The debate stood adjourned to the next Sitting of the Assembly, in accordance with S.O. 73(2).

MOTIONS

URGENT BUSINESS UNDER S.O. 17(3)

The Minister of Finance, Economic Planning and Development (Dr. R. Padayachy): Mr Speaker, Sir, in terms of Standing Order 17(3), I move to take the time of the Assembly for urgent business.

The Prime Minister seconded.

Question put and agreed to.

SUSPENSION OF S.O. 29(1)

The Minister of Finance, Economic Planning and Development (Dr. R. Padayachy): Mr Speaker, Sir, having obtained your permission, I beg to move the suspension of Standing Order 29(1) in order that I may present a Financial Resolution without notice.

The Prime Minister seconded.

Question put and agreed to.

FINANCIAL RESOLUTION

The Minister of Finance, Economic Planning and Development (Dr. R. Padayachy): Mr Speaker, Sir, having obtained your permission, I now present a Financial Resolution.

Mr Speaker, Sir, I move that this Assembly resolves that, with effect from 03 June 2023, excise duty shall, in respect of the excisable goods falling under their respective H.S.

Codes, as specified in the Schedule to this Resolution, be levied at the rate corresponding to those H.S. Codes and excisable goods, as specified in that Schedule, and not at the rate corresponding to those H.S. Codes and excisable goods as specified in Part I of the First Schedule to the Excise Act. (**Appendix**).

The Prime Minister seconded.

Question put and agreed to.

ADJOURNMENT

The Prime Minister: Mr Speaker, Sir, I beg to move that this Assembly do now adjourn to Monday 05 June 2023 at 11.30 a.m.

The Deputy Prime Minister seconded.

Question put and agreed to.

Mr Speaker: The House stands adjourned.

At 7.24 p.m., the Assembly was, on its rising, adjourned to Monday 05 June 2023 at 11.30 a.m.

SCHEDULE

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
22.03		Beer made from malt.			
		--- Of an alcoholic strength not exceeding 9 degrees:			
	2203.00.11	---- In can	L	Specific duty per litre	Rs 52.80 per litre plus Rs 2 per can
	2203.00.19	---- Other	L	Specific duty per litre	Rs 52.80 per litre
		--- Other:			
	2203.00.91	---- In can	L	Specific duty per litre	Rs 73.30 per litre plus Rs 2 per can
	2203.00.99	---- Other	L	Specific duty per litre	Rs 73.30 per litre
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
		- Sparkling wine:			
	2204.10.10	--- Champagne	L	Specific duty per unit	Rs 1,229.80 per litre
	2204.10.90	--- Other	L	Specific duty per unit	Rs 258.25 per litre
		- Other wine; grape must with fermentation prevented or arrested by			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		the addition of alcohol:			
		-- In containers holding 2 L or less:			
		--- Fortified wine:			
	2204.21.11	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per unit	Rs 306.75 per litre
	2204.21.19	---- Other	L	Specific duty per unit	Rs 306.75 per litre
		--- In cans not exceeding 330 ml:			
	2204.21.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 52.80 per litre plus Rs 2 per can
	2204.21.29	---- Other	L	Specific duty per litre	Rs 52.80 per litre plus Rs 2 per can
		--- Other:			
	2204.21.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 258.25 per litre
	2204.21.99	---- Other	L	Specific duty per litre	Rs 258.25 per litre
		-- In containers holding more than 2 L but not more than 10 L:			
	2204.22.10	--- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 258.25 per litre
	2204.22.90	--- Other	L	Specific	Rs 258.25

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				duty per litre	per litre
		-- Other:			
	2204.29.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 147.40 per litre
		--- Fortified wine:			
	2204.29.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 306.75 per litre
	2204.29.29	---- Other	L	Specific duty per litre	Rs 306.75 per litre
	2204.29.30	--- Grape must with fermentation prevented or arrested by the addition of alcohol	L	Specific duty per litre	Rs 184.20 per litre
		--- Other:			
	2204.29.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 258.25 per litre
	2204.29.99	---- Other	L	Specific duty per litre	Rs 258.25 per litre
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
		- In containers holding 2 L or less:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2205.10.90	--- Other	L	Specific duty per litre	Rs 258.25 per litre
		- Other:			
	2205.90.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 147.40 per litre
	2205.90.90	--- Other	L	Specific duty per litre	Rs 258.25 per litre
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
	2206.00.10	--- Fruit wine	L	Specific duty per litre	Rs 42.75 per litre
		--- Fortified fruit wine:			
	2206.00.21	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 91.65 per litre
	2206.00.29	---- Other	L	Specific duty per litre	Rs 91.65 per litre
		--- Shandy:			
	2206.00.31	---- In can	L	Specific duty per litre	Rs 42.75 per litre plus Rs 2 per can
	2206.00.39	---- Other	L	Specific duty per litre	Rs 42.75 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		--- Beer:			
	2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	L	Specific duty per litre	Rs 52.80 per litre plus Rs 2 per can
	2206.00.42	---- Other, of an alcoholic strength not exceeding 9 degrees	L	Specific duty per litre	Rs 52.80 per litre
	2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	L	Specific duty per litre	Rs 73.30 per litre plus Rs 2 per can
	2206.00.49	---- Other	L	Specific duty per litre	Rs 73.30 per litre
		--- Cider, perry and mead:			
	2206.00.51	---- In can	L	Specific duty per litre	Rs 58.20 per litre plus Rs 2 per can
	2206.00.59	---- Other	L	Specific duty per litre	Rs 58.20 per litre
		--- Made wine and fortified made wine:			
	2206.00.61	---- Made wine	L	Specific duty per litre	Rs 91.65 per litre
	2206.00.62	---- Fortified made wine	L	Specific duty per litre	Rs 142.45 per litre
	2206.00.63	---- Fortified made wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 142.45 per litre
		--- Island wine and fortified Island wine:			
	2206.00.71	---- Island wine	L	Specific duty per litre	Rs 42.75 per litre
	2206.00.72	---- Fortified Island wine	L	Specific duty per	Rs 91.65 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				litre	
	2206.00.73	---- Fortified island wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 91.65 per litre
		--- Admixed wine and fortified admixed wine:			
	2206.00.81	---- Admixed wine	L	Specific duty per litre	Rs 111.45 per litre
	2206.00.82	---- Fortified admixed wine	L	Specific duty per litre	Rs 167.20 per litre
	2206.00.83	---- Fortified admixed wine obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 167.20 per litre
		--- Other:			
	2206.00.91	---- In can	L	Specific duty per litre	Rs 184.20 per litre plus Rs 2 per can
	2206.00.99	---- Other	L	Specific duty per litre	Rs 184.20 per litre
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
		- Spirits obtained by distilling grape wine or grape marc:			
		--- Cognac:			
	2208.20.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.20.19	---- Other	L	Specific duty per	Rs 2,236.10 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
				litre	absolute alcohol
		--- Brandy:			
	2208.20.21	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.20.22	---- Blended Brandy obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
	2208.20.29	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
	2208.20.90	--- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		- Whiskies:			
	2208.30.10	--- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.30.90	--- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		- Rum and other spirits obtained by distilling fermented sugar-cane products:			
	2208.40.10	--- Agricultural rum	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
	2208.40.20	--- Island recipe rum	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.40.30	--- Spirits obtained by redistilling alcohol obtained from molasses, sugar cane or its derivatives and by flavouring, sweetening, or further treating the redistilled alcohol	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
	2208.40.40	--- Spirits obtained by compounding or flavouring alcohol obtained from molasses, sugar cane or its derivatives	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
	2208.40.90	--- Other	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
		- Gin and Geneva:			
		--- Distilled gin:			
	2208.50.11	---- Distilled gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
	2208.50.19	---- Other	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
		--- London gin:			
	2208.50.21	---- London gin obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
	2208.50.29	---- Other	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
		--- Other:			
	2208.50.91	---- Obtained by mixing spirits	L	Specific duty per	Rs 2,236.10 per litre

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		of cane or cane products		litre	absolute alcohol
	2208.50.99	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		- Vodka:			
	2208.60.10	--- Vodka produced from alcohol obtained by treating fermented mash of cereals or potato	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
	2208.60.20	--- Vodka produced from alcohol obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 724.10 per litre absolute alcohol
	2208.60.30	--- Vodka obtained by mixing vodka of HS 2208.60.10 or 2208.60.90 with spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
	2208.60.90	--- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		- Liqueurs and cordials:			
		---Liqueurs and cordials obtained by mixing spirits of cane or cane products:			
	2208.70.11	---- In can	L	Specific duty per litre	Rs 492 per litre absolute alcohol plus Rs 2 per can
	2208.70.19	---- Other	L	Specific duty per litre	Rs 492 per litre absolute alcohol
	2208.70.90	--- Other	L	Specific duty per litre	Rs 492 per litre absolute alcohol

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
		- Other:			
		--- Eau de vie:			
	2208.90.11	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.90.12	---- Eau de vie obtained from spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
	2208.90.19	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		--- Spirit cooler:			
	2208.90.21	---- In can	L	Specific duty per litre	Rs 68.85 per litre plus Rs 2 per can
	2208.90.22	---- Spirit cooler obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 68.85 per litre
	2208.90.23	---- Spirit cooler obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre	Rs 68.85 per litre plus Rs 2 per can
	2208.90.29	---- Other	L	Specific duty per litre	Rs 68.85 per litre
		--- Tequilla:			
	2208.90.31	---- In bulk for bottling purposes	L	Specific duty per litre	Rs 1,398.75 per litre absolute alcohol
	2208.90.39	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
		--- Admixed spirits:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2208.90.61	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
	2208.90.69	---- Other	L	Specific duty per litre	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production
		--- Other:			
	2208.90.91	---- Obtained by mixing spirits of cane or cane products	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
	2208.90.92	---- Obtained by mixing spirits of cane or cane products, in can	L	Specific duty per litre/per unit	Rs 2,236.10 per litre absolute alcohol plus Rs 2 per can
	2208.90.93	---- Other, in can	L	Specific duty per litre/per unit	Rs 2,236.10 per litre absolute alcohol plus Rs 2 per can
	2208.90.99	---- Other	L	Specific duty per litre	Rs 2,236.10 per litre absolute alcohol
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
		- Cigars, cheroots and cigarillos, containing tobacco:			

Column 1		Column 2	Column 3	Column 4	Column 5
Heading	H.S. Code	Excisable Goods	Statistical Unit	Taxable Base	Rate of Excise Duty
	2402.10.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 13,728 per thousand
	2402.10.90	--- Other	Kg	Specific duty per kg	Rs 23,510 per kg
	2402.20.00	- Cigarettes containing tobacco	Kg	Specific duty per thousand	Rs 6,807 per thousand
		- Other:			
	2402.90.10	--- Cigarillos	Kg	Specific duty per thousand	Rs 13,728 per thousand
	2402.90.90	--- Other	Kg	Specific duty per thousand	Rs 6,807 per thousand

