



NATIONAL GOVERNING COMMITTEE (NGC)

PROGRESS REPORT ON THE IMPLEMENTATION  
OF THE AFRICAN PEER REVIEW MECHANISM  
(APRM)  
PROGRAMME OF ACTION IN MAURITIUS



REPUBLIC OF MAURITIUS  
JANUARY 2021

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## PRIME MINISTER'S MESSAGE



Prime Minister  
Republic of Mauritius



### MESSAGE

*The COVID-19 pandemic has reminded us of the crucial role of governance in our response strategies during times of crisis.*

*Governance has remained at the core of service delivery, respect for human rights and freedoms, upholding the rule of law and accountability.*

*In Mauritius, we have ensured that our citizens and civil society at large continue to benefit from essential services with minimum disruption during the pandemic.*

*The trust created between the people and the government has been the basis for an inclusive and participatory governance.*

*In the same spirit, the contribution of the African Peer Review Mechanism (APRM) in Africa's collective efforts to fight the pandemic has been acknowledged.*

*With its integration within the African Union system, the APRM is positioned to play a prominent role in the monitoring and evaluation of the African Union Agenda 2063 and the United Nations Sustainable Development Goals 2030 (SDGs).*

*I am pleased that, in line with our commitment to governance, Mauritius presented its Periodic Report on the Implementation of the African Charter on Human and Peoples' Rights in July 2020, and its first Voluntary National Review on the implementation of the SDGs in 2019.*

*Our pledge for inclusiveness and sustainability does not end with the SDGs. We have also domesticated the AU Agenda 2063 and implementation is under way. The submission of this progress report goes along the same line.*

*The universal values of democracy, good governance, the rule of law, promotion and protection of human rights and fundamental freedom are at the core of our development. Mauritius formulates its policies to build a nation in the spirit of unity in diversity.*

*We are fully cognizant that there can be no progress, freedom and prosperity without upholding the highest standards of good governance and democratic principles. It is, therefore, a source of encouragement that the Mo Ibrahim Index has ranked Mauritius first in overall governance in Africa for more than a decade.*

*Since our accession to the mechanism in 2003, we have been fully committed to the implementation process of the APRM which we believe is an opportunity to question our own systems and institutions in order to focus on our shortcomings. The setting-up in 2016 of a National Governing Committee comprising representatives of Government, the private sector, civil society organizations, academia, and regulatory bodies testifies our resolute commitment to the APRM process in Mauritius.*

*This Progress Report prepared by independent bodies such as the National Governing Committee, captures progress achieved in the implementation of the APRM National Programme of Action over the period 2010 to 2020. It has been a participatory exercise which has developed the right impetus to revitalize our efforts to uphold the highest standards of good governance and democratic principles, as enshrined in the Constitutive Act of the African Union.*

*In this regard, allow me to express my sincere appreciation for the dedication and hard work of the Chair and members of the National Governing Committee in preparing this progress report. We are also grateful to the APRM Secretariat for its technical guidance in the finalization of the progress report.*

*To conclude, I would like to reiterate our unwavering support to the APRM process. The APRM is an agent of change for Africa to forge ahead and I look forward to our continued productive collaboration.*



*Pravind Kumar Jugnauth  
Prime Minister*

## CHAIRMAN MESSAGE

### Chairman's Message



MACOSS, the Council of NGOs in Mauritius, has been playing a leading role as an independent body representing the civil society in the preparation of the APRM Progress Report for Mauritius, since 2017.

The NGC established by government as an autonomous body is chaired by MACOSS and is assisted in its tasks by the Secretariat headed by its Executive Secretary, being the Secretary of MACOSS, to facilitate the implementation of the APRM Process. The NGC comprises of member representatives from government, the private sector, academia and the civil society at large.

Undoubtedly, the APRM Progress Report is an objective report reflecting accurately the progress made by Mauritius in the various fields of (i) Democracy and Political Governance; (ii) Economic Governance and Management; (iii) Corporate Governance; and (v) Socio-Economic Development.

The report clearly indicates that democracy has been reinforced in Mauritius over the past decade. The efforts made by the government under the leadership of The Hon Pravind Kumar Jugnauth, Prime Minister of Mauritius, in consolidating the welfare state has been marked, among others, by two remarkable

unprecedented decisions. The introduction of the National Minimum Wage in the country and the gradual alignment of the National Pensions for our senior citizens and the vulnerable groups with the National Minimum Wage has all its significance. The completion of the first APRM Progress Report for Mauritius is the result of the fruitful collaboration and meaningful contribution of the various stakeholders' groups involved in the whole APRM process.

Even during the COVID-19 outbreak, the NGC's activities continued, though moderately but did not stop, showing the deep commitment of our stakeholders towards the country. It has been a wonderful learning experience which naturally brought all the stakeholders together to meet the set deadline. Today Mauritius is COVID-19 free and the NGC heartily commends the bold and courageous decisions of the government in making Mauritius a safe destination for our investors and visitors, and above all ensuring that Mauritius remains a wonderful place for us to live.

As the Chairman of the NGC, I am extremely humbled by the choice of the Prime Minister of Mauritius and the government for having entrusted MACOSS the responsibility to chair the NGC.

I take this opportunity to extend my sincere gratitude to the member representatives of the NGC, the APRM Focal Point, the Minister and officers of the Ministry of Foreign Affairs, Regional Integration and International Trade, the Vice Chancellor and the Working Group of the UoM, the Editing Team of the NGC, the Executive Secretary of the NGC, the Secretariat and the Staff of MACOSS and to all the volunteers who have made everything possible.

**Suraj Ray FCG**  
Chairman  
National Governing Committee

## NGC CHAIRPERSON'S FOREWORD

The Mauritius Council of Social Service (MACOSS) chairs the National Governing Committee (NGC) since 2017. The NGC was established as an independent and autonomous national structure to facilitate the implementation of the African Peer Review Mechanism (APRM) process in Mauritius. It comprises representatives of Government, private sector, the civil society and academia.

As a country, Mauritius remains committed to conform to the agreed political, economic and corporate governance values, codes and standards contained in the *African Union Declaration on Democracy, Political, Economic and Corporate Governance*. Hence, in consultation with the National Focal Point, MACOSS, the Council of NGOs, led the coordination process with stakeholders in assessing the progress made in the implementation of the National Programme of Action.

Though the outbreak of the COVID-19 pandemic rendered the preparation process of the first APRM Progress Report slightly challenging, the NGC has been able to mobilise its stakeholders to complete and submit the Report. I would like to heartily thank the various stakeholders, in particular the staff of MACOSS and the Editing Team for ensuring the finalization of an excellent Report in a timely manner.

The Report provides a snapshot of the various initiatives, measures and policies adopted by Government in addressing the concerns, under the four thematic areas, put forward by the APR Panel in July 2010. It covers the period 2010 to 31 December 2020.

Furthermore, in line with our engagement to adhere to the *whole-of-society* approach, Mauritius is presenting an integrated Report whereby elements with regard to Rodrigues, and other outer islands were incorporated in the main text. Also, the impact of the COVID-19 pandemic on various aspects of governance practices and other socio-economic aspects were incorporated as far as possible.

As Chairperson of the NGC, I would like to reiterate that the first APRM Progress Report on the implementation of the National Programme of Action for Mauritius has been conducted in due independence. The APRM process has, in my view, provided new impetus to each implementing bodies and stakeholders to deepen the efforts to uphold the standards of good governance practices.

**Suraj Ray**

**Chairperson of the APRM NGC**

## ACKNOWLEDGEMENTS

The completion of the first APRM Progress report for Mauritius has been achieved following the active participation and full commitment of the representatives of the public and private sector stakeholders including the academia and the NGOs.

The contributions of each and every one are sincerely recognized and gratefully acknowledged, in particular

- The Executive Secretary of the NGC;
- The MACOSS Secretariat for providing secretarial support;
- The Working Group of the UoM for compiling the report;
- Members of the NGC for their valuable inputs; and
- The Editing Team of the NGC for editing the report.

The trust of **His Excellency, Ambassador Haymandoyal Dillum**, Secretary for Foreign Affairs and Head of the Ministry of Foreign Affairs, Regional Integration and International Trade, the APRM Focal Point in Mauritius, is highlighted as being instrumental in the formulation and completion of the report.

A special thanks goes to **His Excellency Ambassador Ombeni Sefue**, Member of APR Panel of Eminent Persons and his team for their guidance and continuous support throughout the whole process.

Last but not least, our sincere expression of gratitude goes to **Mr Suraj Ray**, the Chairman of the NGC, who has led the whole APRM process with professionalism, diligence and determination ensuring that the first APRM Progress report for Mauritius objectively and accurately reflects the progress made by the country in the various files of governance and social-economic development.

## EXECUTIVE SUMMARY

Mauritius, a Small Island Developing State (SIDS) in the Indian Ocean, is politically stable. The country has established a viable democracy with a thriving market economy since its independence in 1968. Mauritius is classified as a ‘*very high human development*’ country and has retained its first place on the *Ibrahim Index for African Governance* (IIAG) for the past ten years.

As a Member State of the African Union (AU), Mauritius is fully committed to conform to the agreed AU *Declaration on Democracy, Political, Economic and Corporate Governance*. Mauritius acceded to the African Peer Review Mechanism (APRM) in March 2003, which is a mutually agreed voluntary instrument in line with the AU’s Agenda 2063 and the United Nations (UN) 2030 Agenda for Sustainable Development.

The outbreak of the COVID-19 pandemic early 2020, is eroding growth recorded in the past years. The GDP of the Mauritian economy was estimated to contract by 15.2 per cent in 2020. Increasing uncertainties caused by second waves of the pandemic and new variants of the COVID-19 virus across the globe continue to shadow the outlook of the economy.

It is in this context that Mauritius is submitting its first Progress Report on the implementation of the APRM National Programme of Action. The Report is a rejoinder of the recommendations made by the APR Panel in the APRM Country Review Report of Mauritius in July 2010 on each of the four thematic areas. It emphasises the good governance structures and practices adopted by Government to consolidate the Mauritian economy over the past decade, thereby establishing Mauritius on the top-most position in terms of governance.

### **Thematic Area I: Democracy and Political Governance**

Mauritius has domesticated most of the core Conventions and Treaties related to human rights, both at the international and regional levels. A *National Mechanism for Reporting and Follow-up* (NMRF), which acts as a regular consultative platform for Government entities, NGOs and civil society, was set up to review and monitor all human rights obligations regularly.

Chapter II of the Constitution of the Republic of Mauritius guarantees the protection of the fundamental rights and freedoms of each and every Mauritian citizen, and the legislative framework ensures the protection of the economic, social and cultural rights. Also, Mauritius, as a Welfare State, has an established social protection framework providing, inter alia, universal access to free health services, free education and several types of pensions.

Moreover, Mauritius is party to the *United Nations Convention on the Rights of Persons with Disabilities* (UNCRPD) since 2010. Mauritius is also in the process of the ratifying the *Protocol to the African Charter on Human and Peoples’ Rights on the Rights of Persons with Disabilities*. Besides, there are several pieces of legislation that have been enacted to ensure inclusion and representativeness of persons with disabilities in society. Government also provides a wide array of social benefits to the elderly and persons with disabilities, including a basic invalidity pension, carer’s allowance, free legal aid, scholarships and training.

In Mauritius, both local and foreign workers are subject to the same terms and conditions of employment, including equal remuneration for work of equal value. A ‘*Know Your Rights*’ pamphlet was launched in six different languages in 2019 in view to increase their accessibility of information with regard to their rights and possible remedial actions in case of violations.

## **Thematic Area II: Economic Governance and Management**

The Government Programme 2020 – 2024: *‘Towards an Inclusive, High Income and Green Mauritius, Forging Ahead Together’*, encapsulates the vision of Government for an inclusive, high-income and green Mauritius.

Government has adopted a multi-pronged communication strategy to communicate its vision and policies adopted to achieve it. This includes modern communication means, including social media (Facebook, Twitter), spots and other smart applications.

Following the listing of Mauritius as a ‘jurisdiction under increased monitoring’ by the FATF in February 2020, Government stressed its high level political commitment to implement the Action Plan of the FATF within agreed timelines. More emphasis was placed on addressing the shortcomings identified by ESAAMLG and the FATF to, inter alia, strengthen the capacity of institutions involved in the fight against corruption, bring amendments and improvements to existing legislative and regulatory Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT) frameworks.

New Financial Intelligence and Anti-Money Laundering Regulations and the United Sanctions (Financial Prohibitions, Arms Embargo and Travel Ban) Act have been adopted. In addition, the Trafficking in Persons Act and Prevention of Terrorism (International Obligations) Act were enacted. Financial Crimes Divisions have been established within the Supreme Court and the Intermediate Court to deal with financial crime matters.

The Financial Services Commission (FSC) signed a number of Memoranda of Understanding to ensure better coordination and cooperation among regulatory bodies and other local institutions, as well as enable the sharing of information. The Independent Commission Against Corruption (ICAC) and the Commissioner of Police also signed a Memorandum of Understanding (MoU) to ensure that parallel financial investigations are carried out for financial crimes and money laundering offences and avoid duplication of investigations.

A National Strategy 2019-2022 was adopted to further consolidate Mauritius as an International Financial Centre (IFC) of international repute. The strategy sets out the approach to be adopted to tackle money laundering, terrorist financing and proliferation financing threats over the next three years.

In early 2020, the FSC published an AML/CFT Handbook, consolidating guidelines of anti-money laundering, financing of terrorism and financing of proliferations of weapons of mass destruction.

These reforms have established that Mauritius is compliant or largely compliant with 35 out of the 40 FATF Recommendations, including the so called Big Six Recommendations. A Special Committee has been set up by Government to look into addressing the shortcomings related to the remaining 5 FATF Recommendations.

## **Thematic Area III: Corporate Governance**

The Code of Corporate Governance for Mauritius, revised in 2016, aims to encourage high quality corporate governance with inbuilt flexibility that allows organisations to adopt practices to their particular circumstances. The Financial Reporting Council (FRC) enhances the credibility of financial reporting and improves the quality of accountancy and audit services. Reporting on corporate governance by public interest entities and statutory bodies as listed in the Statutory



Bodies Accounts and Audit Act (SBAAA) is mandatory. Although the Code encourages voluntary disclosure, it has become prescriptive for companies listed on the Official Market of the Stock Exchange of Mauritius (SEM). In this connection, the Mauritius Institute of Directors (MIoD), a professional forum for directors and managers within the public and private sectors, was established in 2007.

The new Code provides guidelines and best practices in terms of standards for good corporate governance for family-owned companies.

Mauritius is one of the first countries in the world to have made it mandatory for profit-making entities to devote 2 per cent of their book profits to Corporate Social Responsibility (CSR) activities. Government also signed a MoU with Standard Chartered Bank for the development of a Sustainable Financing Framework for Mauritius.

Furthermore, Mauritius has established a comprehensive Risk-Based Supervisory (RBS) Framework. This includes the adoption of a more rigorous and extensive risk-based model with regard to implementation of the AML/CFT and the setting up of a dedicated AML/CFT Directorate at the FSC, amongst others.

A Whistleblowing Council, a joint initiative of the MIoD and Transparency Mauritius is also being proposed to combat corporate corruption and enhance business transparency.

#### **Thematic Area IV: Socio-Economic Development**

Government is also promoting a shift to organic and bio-farming practices. Specific incentives, dedicated to Small and Medium Enterprises (SMEs) and Cooperatives, are being provided to encourage more youths and women to engage in the sector and become agripreneurs. Government is collaborating with international agencies and use innovative technologies in addressing climate change.

Mauritius has adopted the Marshall Plan Against Poverty, a comprehensive strategy which aims at eliminating absolute poverty with a wide range of income and empowerment support for the benefit of households eligible under the Social Register of Mauritius (SRM). The National Minimum Wage and the Negative Income Tax were introduced to reduce the gap between low and high-income earners.

Government is also advocating gender mainstreaming and gender-based budgeting in all Ministries and Departments through the National Gender Policy Framework.

An Africa-Mauritius Scholarship was introduced in 2017, thereby providing increased opportunities to African students to pursue education in public tertiary institutions in Mauritius.

Despite the COVID-19 pandemic which is putting additional stress on our health system, Mauritius will be able to tap on an unprecedented market share and kick-start its economic growth more rapidly with the coming into effect of the African Continental Free Trade Area (AfCFTA), the post-Brexit United Kingdom - Eastern and Southern Africa (ESA) Economic Partnership Agreement (EPA) and the Free Trade Agreement (FTA) between Mauritius and China, and gradually improving trade prospects.

## 1.0 INTRODUCTION

Mauritius<sup>1</sup>, a Small Island Developing State (SIDS) in the middle of the Indian Ocean, some 2,300 kilometers off the South-East coast of mainland Africa, is committed to achieving an inclusive, high-income and green economy.

As a Member State of the African Union (AU), Mauritius is also committed to conform to the agreed political, economic and corporate governance values, codes and standards contained in the *African Union Declaration on Democracy, Political, Economic and Corporate Governance*. Mauritius adheres to policies, standards and practices that ensure political stability, boost economic growth, foster sustainability and accelerates regional and continental economic integration.

In this connection, Mauritius signed a Memorandum of Understanding (MoU) for the accession to the African Peer Review Mechanism (APRM), a voluntary self-monitoring exercise, in March 2003 during the New Partnership for Africa's Development (NEPAD) Heads of States and Government meeting held in the sidelines of the 8<sup>th</sup> AU Summit in Maputo, Mozambique.

Based on the four thematic areas of the APRM, namely, (i) Democracy and Political Governance, (ii) Economic Governance and Management, (iii) Corporate Governance and (iv) Socio-Economic Development, Mauritius is submitting its first Progress Report on the implementation of the APRM National Programme of Action.

Following the outbreak of the COVID-19 pandemic in early 2020, the impact of the coronavirus on growth, sustainability and governance practices in general have also been incorporated as far as possible.

### 1.1 REVIEW OF ECONOMIC CONTEXT

Mauritius has established a stable and viable democracy with a thriving market economy since its independence in 1968. The country is highly viewed and ranked among the top-performers in Africa in terms of the implementation of the United Nations (UN) Agenda 2030 for Sustainable Development, commonly referred to as the Sustainable Development Goals (SDGs).

In addition, Mauritius, which is classified as a 'very high human development'<sup>2</sup> country, has retained its first place on the *Ibrahim Index for African Governance* (IIAG)<sup>3</sup> for the past ten years. In terms of Ease of Doing Business, the World Bank ranks the island state 13<sup>th</sup> out of 190 countries and it remains first in Africa<sup>4</sup>. These are testimony of the bold reforms implemented by the authorities to ensure sustainable and inclusive development of the island economy.

Unfortunately, the COVID-19 pandemic is eroding growth recorded in the past few years. Statistics Mauritius estimated our GDP to contract by 15.2 per cent in 2020, as opposed to a positive growth of 3.0 per cent in 2019. Despite the prompt and unprecedented policy actions taken on both the monetary and fiscal fronts, all our economic sectors, with the exception of

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<sup>1</sup> As per the Constitution, Mauritius includes (a) the Islands of Mauritius, Rodrigues, Agalega, Tromelin, Cargados Carajos and the Chagos Archipelago, including Diego Garcia and any other island comprised in the State of Mauritius; (b) the territorial sea and the air space above the territorial sea and the islands specified in paragraph (a); (c) the continental shelf; and (d) such places or areas as may be designated by regulations made by the Prime Minister, rights over which are or may become exercisable by Mauritius.

<sup>2</sup> Human Development Report 2020 accessed via <http://hdr.undp.org/sites/default/files/hdr2020.pdf>

<sup>3</sup> 2020 Ibrahim Index of African Governance - Index Report accessed via <https://mo.ibrahim.foundation/iiag>

<sup>4</sup> Doing Business 2020 – Mauritius accessed via <https://www.doingbusiness.org/content/dam/doingBusiness/country/m/mauritius/MUS.pdf>

financial services and ICT, are experiencing serious contractions. Like other SIDS, our tourism sector is most impacted by the health and movement restrictions imposed across the world.

	<b>2019</b>	<b>2020</b>
Agriculture, forestry and fishing	4.1	-2.2
Manufacturing	0.5	-20.1
Construction	8.5	-25.4
ICT	5.1	3.9
Financial and insurance activities	5.2	1.1
Global Business	3.7	-10.7
Tourism	-1.0	-81.6
Seafood	2.0	-11.1
Freeport	1.1	-10.0

*Source: Statistics Mauritius*

Overall consumption has shrunk by 14.2 per cent in 2020, against a growth of 3.0 per cent in 2019, while investment rate declined from 19.6 per cent in 2019 to 17.8 per cent in 2020. Furthermore, due to lockdowns in our main trading partners and constrained demand, exports declined by 36.3 per cent in 2020. Moreover, saving rate dropped to 7.8 per cent in 2020 from 11.0 per cent in 2019.

Prior to the outbreak of the COVID-19 pandemic in March 2020, the International Monetary Fund (IMF) was already projecting a sluggish global growth due to rising geopolitical tensions, ongoing trade and technological disputes as well as deepening economic frictions<sup>5</sup>. The pandemic and resurgence of new COVID-19 cases as well as the emergence of new variants in December 2020 have exacerbated the depth of the existing global economic crisis and its wide-ranging social implications.

The increasing uncertainties with regard to the global economic recovery and possible delays in the deployment of vaccines could further impact negatively on our economy, triggering a wave of bankruptcies, business shutdowns and unemployment.

On the other hand, with the coming into effect of the African Continental Free Trade Area (AfCFTA), the post-Brexit United Kingdom - Eastern and Southern Africa (ESA) Economic Partnership Agreement (EPA) and the Free Trade Agreement (FTA) between Mauritius and China, and gradually improving trade prospects, Mauritius will be able to tap on an unprecedented market share and kick-start its economic recovery more rapidly.

## **2.0 NATIONAL CONSULTATIVE PROCESS AND ROLE OF APRM IN MAURITIUS**

Following the accession of Mauritius to the APRM in 2003, a national coordinating structure was set up at the level of the National Economic and Social Council (NESC)<sup>6</sup> with the aim to establish a self-monitoring mechanism that will promote policies, standards and practices that will lead to political stability, high economic growth, sustainable development and accelerated sub-regional

<sup>5</sup> World Economic Outlook: Updates January 2020, IMF accessed via <https://www.imf.org/en/Publications/WEO/Issues/2020/01/20/weo-update-january2020>

<sup>6</sup> The National Economic and Social Council (NESC) was established in 2002. The NESC was dissolved in 2015. It was re-established in April 2018, under the chairmanship of the Prime Minister, to promote dialogue among the different stakeholders so as to reach a consensus on social integration and inclusive and sustainable development.

and economic integration in Africa. The Steering Committee comprised representatives from the Prime Ministers’ Office, the Ministry of Finance, Economic Planning and Development, Ministry of Foreign Affairs, Regional Integration and International Trade, members of the NESC, trade unions and the private sector. The NESC also acted as the focal point for the APRM process in Mauritius, liaising with stakeholders and the APR Secretariat, as well as report and review the process.

In May 2009, Mauritius submitted its Country Self-Assessment Report (CSAR), including the National Programme of Action. Thereafter, in 2010, Mauritius was peer-reviewed at the 13<sup>th</sup> APR Forum Summit in Kampala, Uganda. In May 2016, the Mauritius CSAR was tabled and presented at the Pan African Parliament.

The APRM invited Mauritius to present its First Progress Report in 2015. In the same year, Government dissolved the NESC as well as the national coordinating structure of the APRM, responsible for the preparation of the said Report. Hence, Mauritius was unable to present its progress report to the APRM Secretariat.

**FIGURE 2.1: MAIN MILESTONES IN THE APRM PROCESS**



In 2016, Government agreed to the setting up of an independent committee, the Mauritius National Governing Committee (NGC) for the APRM, under the chairmanship of the Mauritius Council of Social Service (MACOSS) to facilitate the implementation of the APRM process in Mauritius. The new NGC comprises, inter alia, representatives of Government, the private sector, the civil society, the academia and other regulatory institutions. Also, the Ministry of Foreign Affairs, Regional Integration and International Trade was designated as the new focal point for the APRM process.

The University of Mauritius (UOM) was requested, in June 2018, to lead the exercise of the drafting of the first Progress Report of Mauritius. Four Working Groups were established under the four thematic areas of the APRM. During the same year, Ambassador Ombeni Sefue, APR Panel of Eminent Persons and Lead Panel Member for Mauritius, led a follow-up mission programme with regard to the first Progress Report of Mauritius, in preparation of the presentation of the Report by the Prime Minister at the 2019 APRM Forum of Heads of State.

However, following consultations, the APRM Secretariat highlighted that the Progress Report ought to be owned by Government. An addendum was prepared in consultation with all line

Ministries and Departments to supplement and update the draft Report. The consolidated Progress Report was submitted to the APRM Secretariat in May 2019.

In October 2019, a technical support mission, led by Ambassador Ombeni Sefue was in Mauritius to conduct a series of consultations with Government as well as the civil society and private sector to see how best to support Mauritius in consolidating its APRM structures and reporting procedures. The mission informed that the Progress Report had to be submitted as per specified format of the APRM Secretariat. The mission also aimed at preparing the APRM Second Generation review.

In July 2020, the NGC was reconstituted with a larger representation of stakeholders. The NGC agreed that the UOM with the same four Working Groups would reformat the Report in line with the prescribed recommendations of the APRM Secretariat. However, due to the confinement period in March 2020 and subsequent health protocols imposed, the UOM was advised of the decision of the NGC to review and update the draft document in September 2020.

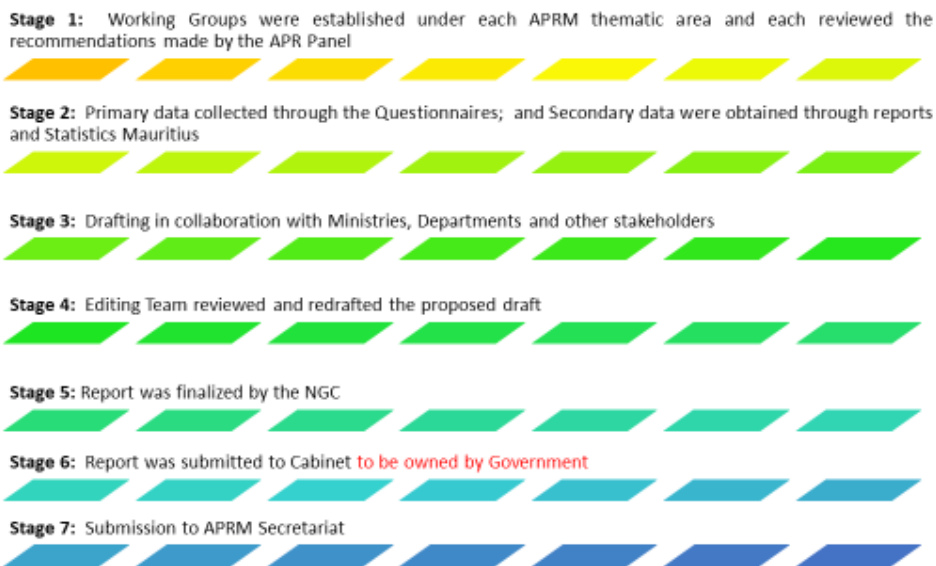
As part of the process, the four Working Groups met again under the leadership of the UOM to re-draft and format the First Progress Report. Due to the COVID-19 pandemic, face-to-face and physical consultations were minimized. Thus, the reporting process was to an extent hindered by the spread of the COVID-19. A first draft was submitted to the APR Focal Point on 06<sup>th</sup> November 2020, in presence of the Chairperson of the NGC.

The NGC set up an Editing Team to review, re-format and redraft the draft Report submitted by the University of Mauritius. The Editing Team noted further shortcomings to the draft Report submitted. It therefore designated a representative of the Ministry of Foreign Affairs, Regional Integration and International Trade, to lead the process of re-drafting, re-formatting and reviewing the draft Report. Based on comments and inputs received from respective line Ministries and in line with the recommendations of the APRM Secretariat, the document was redrafted and reformatted. Hence, a new draft Report was submitted to the NGC on 13 January 2021.

A two-day validation workshop was organized on 20 and 21 January 2021 to review the new draft Report. The First Progress Report was finally validated and adopted by the NGC on 26 January 2021.

Following approval by the NGC, the Report was submitted to the APRM National Focal Point for ownership by the Government for submission to the APRM Secretariat and its subsequent presentation at the APR Forum.

## FIGURE 2.2: METHODOLOGY ADOPTED FOR THE APRM PROCESS



### 3.0 DEMOCRACY AND POLITICAL GOVERNANCE

As a democratic state, Mauritius is committed to provide for all citizens in the Republic to participate in the political processes in a free and fair political environment. This includes demonstrating governance through accountability and transparency and promotion of political representation.

The APR Panel made recommendations with regard to some concerns in the area of democracy and political governance in Mauritius. This chapter gives a snapshot of the various initiatives undertaken by Mauritius in addressing the shortcomings identified by the APR Panel.

#### 3.1. GENERAL RECOMMENDATIONS

##### 3.1.1. *Signature and ratification of Conventions and timely submission of progress reports*

Since independence in 1968, Mauritius has acceded to most of the core Conventions and Treaties related to human rights, both at international and regional levels. These have been domesticated in different pieces of legislation. The national legal framework for the protection of human rights comprises the Constitution, which is the supreme law of the Republic of Mauritius, and an array of laws. An updated list of the different Conventions, Treaties, Protocols and Instruments related to human rights signed and/or ratified by Mauritius are provided in **Tables 3.1, 3.2, 3.3 and 3.4.**

In 2017, in line with the recommendations of the Office of the United Nations High Commissioner for Human Rights (OHCHR), the authorities established a *National Mechanism for Reporting and Follow-up* (NMRF). The NMRF acts as a regular consultative platform for Government entities, NGOs and civil society. It has the responsibility to ensure that all human rights obligations, be it at the level of the UN or the AU, are reviewed and monitored on a regular basis. It also aims at ensuring timely follow-up and submission of periodic reports in consultation with relevant stakeholders.

Mauritius has also developed a *National Human Rights Action Plan 2012-2020*<sup>7</sup>, which is updated regularly. This tool allows the evaluation and monitoring of the performance of the country with regard to its international human rights obligations. In consultation with relevant stakeholders, a new Action Plan 2020-2029 is under preparation.

Mauritius has established a *National Reporting and Tracking Database* (NRTD) which facilitates the recording, tracking and reporting on the implementation of human rights recommendations.

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<sup>7</sup> National Human Rights Action Plan 2012 -2020 (updated in July 2019)

[https://humanrights.govmu.org/Documents/Report%20%26%20publication/ACTION%20PLAN%202012-2020%20JULY%202019%20\(3\).PDF](https://humanrights.govmu.org/Documents/Report%20%26%20publication/ACTION%20PLAN%202012-2020%20JULY%202019%20(3).PDF)

**Table 3.1: Core International Human Rights Conventions**

Convention/Treaty/Protocol	Date of signature	Date of ratification(r) / accession (a)	Remarks
International Covenant on Civil and Political Rights (CCPR)	-	12 December 1973 (a)	Periodic Report due in November 2022
Optional Protocol to the International Covenant on Civil and Political Rights (CCPROP-1)	-	12 December 1973 (a)	5th State Party Report Submitted in 2017 and 6th Report is due in 2022
International Covenant on Economic, Social and Cultural Rights (CESCR)	-	12 December 1973 (a)	Periodic Report due on 08 March 2021
Convention on the Elimination of all Forms of Racial Discrimination (CERD)	-	30 May 1972 (a)	Periodic Report due on 29-June 2021
International Convention on the Elimination of all Forms of Discrimination against Women (CEDAW)	-	09-Jul-1984 (a)	Periodic Report due on 30 October 2020
Optional Protocol to the Convention on the Elimination of all Forms of Discrimination against Women (CEDAW-OP)	11 November 2001	31 October 2008 (r)	8th State Party Reports submitted in November 2018
Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (CAT)	-	09-Dec-1992 (a)	Periodic Report due on 06 December 2021
Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (CAT-OP)	-	21 June 2005 (a)	4th State Party Report submitted in 2017 and 5th Report is due in 2021
Convention on the Rights of the Child (CRC)	-	26-July-1990 (a)	Periodic Report due on 01 March 2021
Optional Protocol to the Convention on the Rights of the Child on the Sale of Children, Child Prostitution and Child Pornography (CRC-OP-SC)	11 November 2001	14 June 2011 (r)	
Optional Protocol to the Convention on the Rights of the Child on the involvement of children in armed conflict (CRC-OP-AC)	11 November 2001	12 February 2009 (r)	
Convention on the Rights of Persons with Disabilities (CRPD)	25 September 2007	08 January 2010 (r)	Periodic Report was presented on 04 October 2020

**Source:** Ministry of Foreign Affairs, Regional Integration & International Trade



**Table 3.2: Other Multilateral Treaties**

Treaty	Date of signature	Date of ratification(r) / accession (a)
United Nations Convention against Transnational Organised Crime	12 December 2000	18 April 2003 (r)
Protocol to Prevent, Suppress and Punish Trafficking in Persons, especially Women and Children, supplementing the United Nations Convention against Transnational Organised Crime	-	24 September 2003 (a)
The Hague Convention on the Civil Aspects of International Child Abduction	-	23 March 1993 (a)
Convention for the protection of individuals with regards to automatic processing of personal data (European Treaty 108)	-	17 June 2016 (a)

**Source:** *Ministry of Foreign Affairs, Regional Integration & International Trade*

**Table 3.3: Regional Human Rights Instruments (Africa)**

Convention/Treaty/Protocol	Date of signature	Date of ratification(r) / accession (a)
Cultural Charter for Africa	18 March 1986	
African Charter on Human and Peoples' Rights	27 February 1992	19 June 1992 (r)
African Charter on the Rights and Welfare of the Child	07 November 1991	14 February 1992 (r)
Protocol to the African Charter on Human and Peoples' Rights on the Establishment of an African Court on Human and Peoples' Rights	09 June 1998	03 March 2003 (r)
Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa	29 January 2005	16 June 2017
Protocol on the Statute of the African Court of Justice and Human Rights	-	
Protocol on Amendments to the Protocol on the Statute of the African Court of Justice and Human Rights		
Protocol to the African Charter on Human and Peoples' Rights on the Rights of Older Persons in Africa		
African Charter on Democracy, Elections and Governance	14 December 2007	

**Source:** *Ministry of Foreign Affairs, Regional Integration & International Trade*

**Table 3.4: International Humanitarian Law Instruments**

Treaty	Date of signature(s) /accession(a) /ratification (r) /succession (sc)	Remarks
The Four Geneva Conventions and their Protocols 1. 1949 Geneva Convention I for the Amelioration of the conditions of the Wounded and Sick in the Armed Forces in the Field 2. 1949 Geneva Convention II for the Amelioration of the condition of the Wounded and Sick and Shipwrecked members of the Armed Forces at Sea 3. 1949 Geneva Convention III relative to the Treatment of Prisoners of War 4. 1949 Geneva Convention IV relative to the Protection of Civilian Persons in Time of War	18 August 1970 (sc)	Geneva Conventions Act was enacted in 1970.
5. 1977 Protocol I – Additional to the 1949 Geneva Convention relating to the Protection of Victims of International Armed Conflict 6. 1977 Protocol II – Additional to the 1949 Geneva Convention relating to the Protection of Victims of Non-International Armed Conflicts	22 March 1982 (a)	Geneva Conventions Act was amended in 2003.
The Biological Weapons Conventions 1972 Convention on the Prohibition of the Development, Production and Stockpiling of Bacteriological (Biological) and Toxin Weapons and on their Destruction	10 April 1972 (s) 07 August 1972 (r)	Biological and Toxin Weapons Convention Act was enacted in 2004.
Chemical Weapons Convention on the Prohibition of the Development, Production Stockpiling and Use of chemical Weapons and their Destruction	09 February 1993 (r)	Chemical Weapons Convention Act was enacted in 2004.
The Certain Conventional Weapons (CCW) and its Protocols 1. 1980 Convention on Prohibitions or Restrictions on the Use of CCW which may deemed to be Excessively Injurious or to Have Indiscriminate Effects 2. 1980 Protocol I on the Non-Detectable Fragments 3. 1980 Protocol II on the Prohibitions and Restrictions on the Use of Mines, Booby-traps and other Devices 4. 1980 Protocol III on Prohibitions or Restrictions on the Use of Incendiary Weapons 5. 1995 Protocol IV on Blinding Laser Weapons	06 May 1996 (a)	The Convention on Prohibitions or Restrictions on the Use of Certain Conventional Weapons (CCW) which may deemed to be Excessively Injurious or to have Indiscriminate Effects Act was enacted in 2018.
6. Protocol V on Explosive Remnants of War 7. Amended Protocol II on the Prohibitions and Restrictions on the Use of Mines, Booby-traps and other Devices (1998)	30 October 2018 (a)	
The Ottawa Treaty 1972 Ottawa Convention on the prohibition of the Use of Stockpiling, Production and Transfer of Anti-Personnel Mines and on their destruction	24 December 2002 (a)	Anti-Personnel Mines (Prohibition) Act was enacted in 2001.
The Rome Statute 1998 Rome Statute for the International Criminal Court	June 1998 (s) 05 March 2002 (r)	International Criminal Court Act 2012

The Convention on the Rights of the Child (CRC) The 2000 Optional protocol on the involvement of children in armed conflict	11 November 2001 (s) 12 February 2009 (r)	The Children's Bill was passed in December 2020.
Convention for the Protection of Cultural property in the event of Armed Conflict	22 December 2006 (r)	Draft amendment Bill is currently under preparation.
Arms Trade Treaty	23 July 2015	The Firearms Act was amended in 2016.

**Source:** Ministry of Foreign Affairs, Regional Integration & International Trade

### 3.1.2. *Guaranteeing economic, social and cultural rights*

Chapter II of the Constitution of the Republic of Mauritius guarantees each Mauritian citizen protection of their fundamental rights and freedoms, irrespective of race, place of origin, political opinions, colour, creed or sex. Any aggrieved person whose rights under Chapter II of the Constitution have been, are being or are likely to be contravened, may seek redress in the Supreme Court under Section 17 of the Constitution.

Although economic, social and cultural rights are not expressly provided for under the Constitution, the authorities in Mauritius already provide these rights to the citizens through the provisions of the Welfare State, thus ensuring access to universal free healthcare services, access to quality education, and social aid and pension benefits to vulnerable groups, including the elderly.

These economic, social and cultural rights are enshrined and implemented under several pieces of legislation such as the right of workers are protected under the *Workers' Rights Act*, the right to health under the *Mental Health Care Act*, the *Public Health Act* and the *Food Act*, the right to education under the *Education Act* and the right to social security under the *National Pensions Act* and the *Social Aid Act*, amongst others.

A number of existing legislations have been amended and new laws were introduced to better guarantee the protection of human rights. These encompass the *Equal Opportunities Act*, the *Independent Police Complaints Commission Act*, the *Criminal Code*, the *Extradition Act*, the *Prevention of Terrorism Act*, the *National Wage Consultative Council Act*, the *National Minimum Wage Regulations*, the *Domestic Violence Act*, the *Data Protection Act*, amongst others.

**Table 3.5: Institutional Framework within which Human Rights are promoted in Mauritius**

<b>Institutions</b>	<b>Role and Function</b>
Office of the Ombudsman	Established under Chapter IX of the Constitution, the office investigates complaints received from the public who may have sustained injustice in consequence of maladministration.
Ombudsperson for Children (OCO)	Set up under the Ombudsperson for Children Act, the office promotes the rights and interests of children and ensures that their rights, needs and interests are given full consideration by public bodies, private authorities, individuals and associations of individuals.
Ombudsperson for Financial Services	Set up in March 2019 under the Ombudsperson for Financial Services Act 2018, the office aims to providing better protection to consumers of financial services by informing and educating the general public on investment solutions offered by financial institutions, and investigates all complaints pertaining to financial services.
National Human Rights Commission (NHRC)	Established under the Protection of Human Rights Act, the Commission deals with complaints relating to civil and political rights as set out in Chapter II of the Constitution.
Equal Opportunities Commission (EOC)	Established under the Equal Opportunities Act 2008, the Commission works towards elimination of discrimination, and the promotion of equality of opportunity and good relations between persons of different status.
Independent Police Complaints Commission (IPCC)	Established under the Independent Police Complaints Commission Act 2018, the IPCC investigates into complaints, other than acts of corruption or money laundering offences, made against police officers in the discharge of their functions.

To further safeguard the economic, social and cultural rights of the Mauritian citizen, Government has also developed a comprehensive institutional framework where individuals may register complaints in relation to specific matters to various institutions and seek redress to injustice caused. These include the *Office of the Ombudsman*, the *Ombudsperson for Children*, the *National Human Rights Commission*, the *Equal Opportunities Commission* the *Independent Police Complaints Commission*, and more recently the *Ombudsperson for Financial Services*.

### 3.1.3. Rights of Persons with Disabilities

Government advocates that all Mauritian citizens should have equal opportunities and not be discriminated against. In this connection, Mauritius ratified the UN *Convention on the Rights of Persons with Disabilities (UNCRPD)* in January 2010 and, enacted as well as amended several pieces of legislation ensuring the inclusion and representativeness of persons with disabilities in different spheres of society. A list is provided in **Box 3.1**.

Mauritius is also in the process of the ratifying the *Protocol to the African Charter on Human and Peoples' Rights on the Rights of Persons with Disabilities*.

#### Box 3.1: List of Legislations Pertaining to Persons with Disabilities

- Training and Employment of Disabled Persons Act,
- National Council for the Rehabilitation of Disabled Persons Act,
- Building Control Act,
- National Disaster Risk Reduction and Management Act,
- Equal Opportunities Act,
- Copyrights Act,
- Special Education Needs Authority Act,
- Workers' Rights Act,
- Sports Act,
- Excise Regulations,
- National Pensions Act,
- Protection from Domestic Violence Act,
- Child Protection Act,
- Society for the Welfare of the Deaf Act,
- Lois Lagesse Trust Fund Act,
- National Solidarity Fund Act,
- Courts Act, Legal Aid and Legal Assistance Act

The employment of persons with disabilities is specifically regulated by the *Training and Employment of Disabled Persons Act*, thereby promoting access of persons with disabilities to employment opportunities.

The *Building Control Act* was enacted in 2012 to enhance accessibility of persons with disabilities to public infrastructure. New regulations were introduced in 2017 providing for universal design requirements for construction of new buildings and those which will undergo renovations requiring them to have a permit to improve accessibility for disabled persons and to ensure respect for gender differences.

The new *Copyright Act* of 2014, domesticated the provisions of the 2013 Marrakesh Treaty by making

provisions, inter alia, for blind persons to have access to published works in an accessible format.

The Equal Opportunities Act and other legislations prohibit discrimination, inter alia on the basis of impairment. Also, the Equal Opportunities Tribunal and the legislative framework offer avenues of redress to a person who believes that he/she has been discriminated against.

Government also provides a wide array of social benefits to persons with disabilities. These include a Basic Invalidity Pension to those with a disability of 60 per cent or more. If they are severely disabled and/or are bedridden, or require the constant care of another person, they

benefit from a Carer’s Allowance. Those who are bedridden and aged above 60 years, also benefit from regular domiciliary visits of a registered doctor. Assistive devices such as wheelchairs and hearing aids are provided free of charge to persons with disabilities.

Persons with disabilities are also entitled to numerous financial assistance, rebates on parking coupons, duty free facilities for the purchase of specialised vehicles, ICT training, scholarships, free legal aid, opportunities for placement under the Service to Mauritius (STM) programme, among others. In line with our commitment to leaving no child of our Republic behind, Mauritius enacted the Special Education Needs (SEN) Authority Act in 2018. The Act ensures that children with disabilities have access to the best educational opportunities suitable for their specific needs and integrate mainstream education. Through the Open University of Mauritius, students with a disability also have the opportunity to pursue tertiary education via an open distance learning mode.

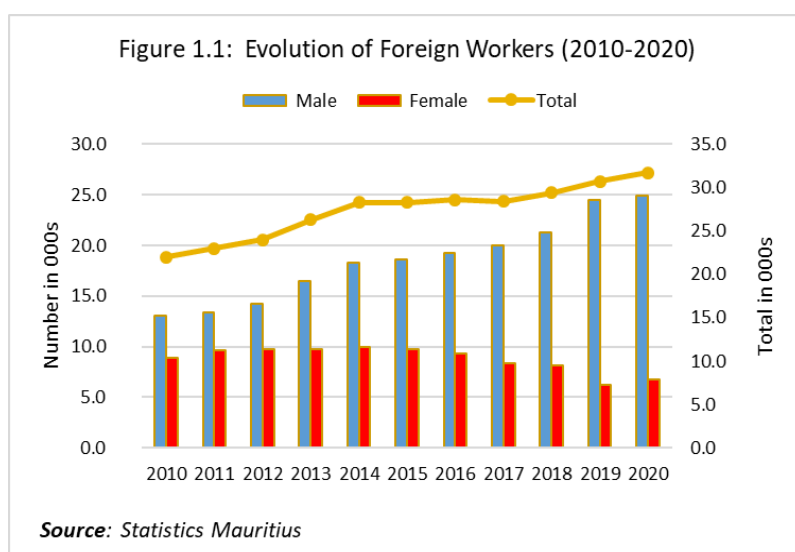
A Disability Bill is currently under study and is yet to be finalized. It aims to provide further protection to persons with disabilities, encourage access to tertiary education for students from low-income families and students with disabilities, and create a Rehabilitation Centre to cater for disabled patients following accidents and surgeries.

### 3.1.4. Rights of Migrant Workers

In Mauritius, foreign workers, commonly referred to as migrant workers or expatriates, may be recruited and employed under either a *Work Permit* or an *Occupational Permit*, granted under specific conditions by the Ministry of Labour, Human Resource Development and Training and the Economic Development Board (EDB) respectively.

As at March 2020, there were 31,755 foreign workers (79 per cent males and 21 per cent females), working mainly in the manufacturing and construction sectors<sup>8</sup>. They represent approximately 5 per cent of the total labour force of Mauritius.

Foreign workers are subject to the same terms and conditions of employment as those laid down for local workers in Mauritius. Also, in line with the International Labour Organisation (ILO) Convention No. 100, migrant workers are entitled to equal remuneration for work of equal value. As a Welfare State, Mauritius provides universal free health care services to its citizens and foreigners as well.



However, due to our limited resources and inherent vulnerabilities, workers on a Work Permit, while provided with free lodging and accommodation by the employer, are not allowed to be accompanied by their family members.

On the other hand, expatriates working in Mauritius on an Occupational Permit are

<sup>8</sup> Source: Statistics Mauritius 2020, [https://statsmauritius.govmu.org/Documents/Statistics/ESI/2020/EI1549/SEE\\_Mar20.pdf](https://statsmauritius.govmu.org/Documents/Statistics/ESI/2020/EI1549/SEE_Mar20.pdf)

allowed to be accompanied by their spouse and/or dependents. However, unless already provided for under contract by the employer, expatriates are required to cater for themselves and their spouse/dependents in terms of accommodation, education, social protection and other needs.

A Special Migrant Workers' Unit was set up in 1999 under the aegis of the Ministry of Labour, Human Resource Development and Training to protect the labour rights of migrant workers who are recruited to work in Mauritius. The Unit ensures that the Contracts of employment are in conformity with the prevailing labour laws prior to arrival of migrant workers in Mauritius. They also carry out regular visits to ensure that employers comply with the terms and conditions of employment.

In addition, provisions have been made under the Protection from Domestic Violence Act and the Combating of Trafficking in Persons Act to protect migrant workers from domestic violence and being victims of trafficking in persons. In May 2019, Government set up a shelter for adult victims of human trafficking with necessary amenities and facilities to support victims.

A 'Know Your Rights' pamphlet was also launched in March 2019, informing current and prospective migrant workers, especially those in the manufacturing and construction sectors, of their rights and possible remedial actions in case of violations. To increase its accessibility, the pamphlet was published in six (6) different languages, namely, English, French, Hindi, Tamil, Bangla and Mandarin, and an infographic video clip was also prepared for broadcast.

Thus, while Government broadly applies the essence of the UN *Convention on the Rights of All Migrant Workers and Members of their Families*, due to its much wider scope, Mauritius is not envisaging its ratification at this point in time.

## 3.2 OBJECTIVE 1: REDUCE INTRASTATE AND INTERSTATE CONFLICTS

### 3.2.1 Community Declaration during General Elections

The Republic of Mauritius, which includes the islands of Mauritius, Rodrigues, Agalega, Tromelin, Cargados Carajos, and the Chagos Archipelago, including Diego Garcia and any other island comprised in the State of Mauritius, holds free and fair national and local elections at regular intervals. In 2002, provision was made for a decentralized form of Government. The Rodrigues Regional Assembly (RRA) was set up and it was empowered to run the affairs of the Island of Rodrigues in an autonomous manner.

The National Assembly comprises 70 Members, of which 62 (60 from Mauritius and 2 from Rodrigues) are elected in accordance to the First-Past-The-Post (FPTP) principle and the remaining 8 are nominated by the Best Loser System (BLS)<sup>9</sup>. Thus, as per the First Schedule to the Constitution, candidates are required to declare the community to which they belong, that is, either to the Hindu, Muslim, Sino-Mauritian or General Population community.

However, this mandatory requirement of community declaration was challenged by *Rezistans Ek Alternativ*, a political party, before the United Nations Human Rights Committee (UNHRC), under the communications procedure laid down in the *First Optional Protocol to the International*

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<sup>9</sup> The Best Loser System was enforced under British rule by the 1966 Banwell Commission to ensure the political representation of minorities. To institutionalize ethnic pluralism, four communities were officially recognized by British censuses and then embodied in the Constitution of independent Mauritius. Source: BTI 2020 Country Report Mauritius accessed via <https://www.bti-project.org/en/reports/country-report-MUS-2020.html>

*Covenant on Civil and Political Rights.* Applicants alleged breaches of Articles 18, 25 and 26 of the Covenant and highlighted the vagueness of the criteria which determines which community they belong to. The UNHRC, *without expressing a view as to the appropriate form of the State party's or any other electoral system, found that the continued maintenance of the requirement of mandatory classification of a candidate for general elections without the corresponding updated figures of the community affiliation of the population in general would appear to be arbitrary and therefore violates article 25 (b) of the Covenant.*

The Constitution (Declaration of Community) (Temporary Provisions) Bill was introduced in the National Assembly on 04 July 2014 and came into force on 17 July 2014. The Act made special provision regarding the declaration of a candidate as to his community, pending the subsuming of the Best Loser system in a different method of allocating additional seats, and the provisions thereof were applicable to the 2014 General Elections.

However, these provisions were not extended to the 2019 General Elections, as same contained certain anomalies which were highlighted during the debates of the legislation in the National Assembly. In fact, during the debates in the National Assembly on 04 July 2014, it was highlighted that the proposed amendments to the Constitution could have very far reaching adverse consequences on inter-communal harmony and could even threaten the social fabric of the Mauritian multicultural society.

One major anomaly identified during the debates was that if several candidates belonging to a particular community do not declare their community during the elections and are thereby returned as members of the National Assembly, there would be an “artificial” under representation of that community in the National Assembly, whereby, with a view to ensuring a fair representation of that community because of that under representation, the Electoral Supervisory Commission would have been under a mandatory legal obligation to allocate additional seats under the Best Loser System to unreturned candidates of that particular community. Consequently, this would, in lieu of ensuring a fair representation of every community in the National Assembly, create a situation whereby that particular community, because of it being “artificially” under represented, would, after allocation of additional seats, be over represented, and, at the same time, resulting in another community to be under represented. In such a situation, the whole exercise of designating additional seats will thus be falsified, thereby defeating the whole purpose of having a fair representation of all communities in the National Assembly.

### **3.2.2 Increased Access to Quality Education to Special Education Needs**

The State ensures that the right of every child to education is fully respected. All children, including children with a disability, are required by law to attend school up to the age of 16 years.

The bold educational reforms introduced (Nine-Year Continuous Basic Education - NYCBE) in 2015 aims at ensuring that all children complete nine years of quality basic education and achieve relevant learning outcomes; and successfully complete the secondary education cycle, whether general or technical. In view of improving the effectiveness and efficacy of our educational system, Polytechnic Mauritius Ltd, the technical arm, was also set up in 2017.

In 2018, the SEN Authority Act was adopted to harmonize and promote policies for more inclusive and holistic development of children with special education needs. SEN students are allowed to



attend SEN institutions up to the age of 20 years and those aged 5-20 years benefit from a special School Feeding Programme. Government also introduced a number of measures such as free transport, free school materials, free lunches and scholarships to encourage students, especially those from vulnerable backgrounds, to attend school and further their education.

### 3.3 OBJECTIVE 2: PROMOTION OF CONSTITUTIONAL DEMOCRACY AND THE RULE OF LAW

#### 3.3.1 Review the First Past The Post (FPTP) system and the Best Loser System (BLS)

Government is committed to reform the current Mauritian electoral system, which comprises the FPTP and BLS. A Ministerial Committee was set up in January 2016 to recommend on the reforms.

In this connection, the Committee proposed the Constitution (Amendment) Bill, which was introduced into the National Assembly on 04 December 2018. The Bill, inter alia, proposed to amend the deficiencies of the electoral system while promoting inclusiveness and maintaining social and political stability, the bedrock of the Mauritian socio-economic success since independence.

It aimed to (i) introduce a dose of proportional representation; (ii) do away with the requirement for mandatory declaration as to the community to which a constituency candidate belongs to; (iii) seek better gender representation in National Assembly; and (iv) provide for anti-defection measures to enhance stability.

However, the Bill did not secure the required majority for it to be passed by the National Assembly.

The Ministerial Committee also made recommendations for Rodrigues to provide, inter alia, a fairer representation of women and more equitable representation of parties in the RRA. These recommendations have been adopted and implemented.

##### 3.3.1.1 Review the political system to broaden the participation of stakeholders other than the traditional parties

The Constitution guarantees the freedom of association of each and every citizen. Also, the current electoral system does not impose any restrictions to a citizen who would like to stand as candidate during a particular election. During the General Elections in 2019 and Village Council Elections in 2020, a number of new parties registered their candidates.

##### 3.3.1.2 Review the policies on the participation of women in politics to comply with obligations in term of the SADC Declaration on Gender and Development

Mauritius is committed to increasing participation of women in the political

Table 3.6: Proportion (%) of seats held by women in National Assembly for selected countries		
Country	Period	Seats held by women (%)
Botswana	2019	10.8
India	2019	14.4
Brazil	2018	15.0
Niger	2016	17.0
<b>Mauritius</b>	<b>2019</b>	<b>20.0</b>
Seychelles	2016	21.2
Singapore	2015	23.0
United States	2018	23.6
United Kingdom	2019	33.9
Norway	2017	40.8
South Africa	2019	46.6

*Source: Statistics Mauritius*

arena. During the General Elections held in 2019, out of 810 candidates 148 were women, compared to 58 out of 529 in 2010. The proportion of seats held by women in the National Assembly increased from 5.7 per cent in 2000 to 20 per cent in 2019. Mauritius has had its first female President as Head of State in office from 2015 to March 2018. And, there were women presiding the National Assembly, from December 2014 to November 2019, and the RRA, from February 2017 to-date, respectively.

In 2011, the Local Government Act was enacted, stipulating that any group fielding more than two candidates for elections at local or Municipal level should ensure that no more than two thirds of the group's candidates are of the same sex. This led to a leap from 12.7 per cent of women at local government level in 2005 to 34.2 per cent in 2015.

In December 2016, to ensure better representation of women in the RRA, the law was revised to allow for not more than two thirds of the total number of the candidates presented by each registered party to be of the same sex. The law also provides that the Party list pertaining to the allocation of seats under the Proportional Representation (PR) system does not comprise more than two thirds of persons of the same sex.

### *3.3.1.3 Establish and implement a Code of Conduct, with clear guidelines for political parties and candidates on prohibited practices of bribery, undue influence and coercion that may constitute traffic d'influence*

Since 2009, the Electoral Supervisory Commission has been formulating a Code of Conduct for every election. The Code complements existing legal provisions regarding the holding and conduct of elections in the Republic of Mauritius, more specifically those provisions relating to bribery, undue influence, illegal practice and irregularity, amongst others. These already exist in the legislative framework and are punishable by fine and/or imprisonment.

The Code ensures the integrity and credibility of the electoral process. It is adhered by all stakeholders and upheld both in spirit and letter. The Code, which is voluntary by nature, applies to all participants to an election, including political parties, political party alliances, groups, candidates, their agents, employees and supporters. All candidates at the 2019 General Elections subscribed to the Code.

### *3.3.1.4 Enact legislation to regulate political parties and ensure that it addresses the registration of political parties, accountability and political party funding in order to provide for the public funding of parties, addresses the monitoring of political party finances, and limits campaign-related expenditure*

At present, there is no public funding of political parties in Mauritius. Part IV (Sections 49 to 57) of the Representation of the People Act regulates the modalities and amount a candidate may incur during elections. Each party should not spend more than Rs 150,000 (USD 3,750 approximately) on each candidate for General Elections, while independent candidates should respect the ceiling of Rs 250,000 (USD 6,250 approximately)<sup>10</sup>.

With regard to Municipal and Village Council elections, a candidate's limit is capped at Rs 50,000, while for elections in Rodrigues, it is capped at Rs 100,000.

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<sup>10</sup> Based on an exchange rate of Rs 40/USD. Source: Bank of Mauritius, <https://www.bom.mu/>

While the debate on financing of political parties has been ongoing, in line with the recommendations of the Ministerial Committee on electoral reforms set up in 2016, a Political Financing Bill was introduced into the National Assembly on 02 July 2019.

The Bill primarily aims to provide for accountability and transparency with regard to the financing of political parties, with a view to preventing undue influence and corruption.

However, the Bill had, on final voting, been unable to secure the required three-quarter majority votes as required by Sections 47(2) (b) and 47 (5) (a) of the Constitution and was therefore not passed.

### **3.4 OBJECTIVE 3: PROMOTION AND PROTECTION OF ECONOMIC, SOCIAL AND CULTURAL RIGHTS, AND CIVIL AND POLITICAL RIGHTS**

#### *3.4.1 Amend the Constitution to include economic, social and cultural rights like access to water, education and health*

The Constitution which is the supreme law of the land, recognizes and protects the fundamental human rights and freedoms of each Mauritian citizen. These rights are predominantly known to be civil and political rights. The National Human Rights Commission (NHRC), an independent body created under the Protection of Human Rights Act, focuses on the promotion and protection of rights and freedoms enshrined in Chapter II of the Constitution. It includes the National Preventative Mechanism Division. The promotion and protection of human rights is undertaken by the Human Rights Division, currently under the aegis of the Ministry of Foreign Affairs, Regional Integration and International Trade.

Moreover, as a Welfare State, Government guarantees the other economic, social and cultural rights through the different pieces of legislation enacted since independence and which support the Constitution of Mauritius. These include the right to education, the right to health and wellness, the right to safety, the right to a proper dwelling, the right to work, the right to social protection, the right to free association and cultural rights.

#### *3.4.2 Training to Law Enforcement, Judicial Officers and awareness on Human Rights in schools and to all citizens*

The NHRC regularly organizes seminars, workshops, lectures, awareness sessions and refresher courses on human rights related topics targeting different groups such as legal practitioners and law enforcement officers. These include, *inter alia*, international human rights law and the obligations of States upon signature or ratification of international conventions.

With the assistance of the Commonwealth Secretariat, the NHRC, in collaboration with the Ministry of Education, Tertiary Education, Science and Technology, runs awareness and informative sessions in secondary schools throughout the island. These sessions aim at educating students on their rights as set out in the UN Convention on the Rights of the Child, the key articles of the Universal Declaration of Human Rights and relevant national legislation.

At the tertiary level, human rights education already forms part of the curriculum of undergraduate courses, such as LLB with Honours, BA(Hons) Law and Management, BA(Hons) Law and Criminal Justice and BA(Hons) Politics, Human Rights and International Relations.

Also, to ensure proper training, human rights has been incorporated in the curriculum of the Police and Prison Training School.

In addition, to reach the everyday citizen, Government embarked on sensitization and training programmes targeting the whole population. These include sessions in all the Citizens Advice Bureaus and Youth Centres around the island, as well as in civil society organisations (CSOs), NGOs, Women's associations and other vulnerable groups. A television series was also launched which is broadcasted on a weekly basis since August 2015 on the local national television.

Moreover, the government portal was updated with the latest international humanitarian laws to which Mauritius is party to. More recently, the Government launched a Facebook Page and YouTube with regard to Human Rights issues to reach a wider audience, especially the youth.

### *3.4.3 Improve the protection of children's rights*

In 2002, Section 21 of the Child Protection Act was amended to introduce a Foster Care System, thereby giving the opportunity for children to be removed under a Court Order and be placed in institutions, to evolve in a substitute family environment in the child's best interests. As at 30 June 2020, there were 83 children in 68 Foster Care families.

A Child Mentoring Programme was introduced since 2009. The programme allows children between 10 to 16 years of age and who display mild behavioural problems to be assisted by trained adult mentors in their social reconstruction journey to well-being. Since its inception in 2009 up to 30 June 2020, some 145 children have completed the programme. There are presently 67 child mentors facilitating the programme.

To address the shortcomings of the current Child Protection Act and give better effect to the UN Convention on the Rights of the Child (UNCRC) and the African Charter on the Rights and Welfare of the Child (ACRWC), Government introduced a Children's Bill into the National Assembly and passed it in December 2020.

The Act makes provisions, inter alia, for the better care and protection of children, the prohibition of marriage of children under the age of 18 years and for a child under the age of 14 not be held criminally responsible for any act or omission.

The Act also makes provision for the setting up of a Child Services Coordinating Panel to coordinate all activities relating to the implementation of the new legislation, the UNCRC and ACRWC.

Government also projects to establish a Children's Court, which will have jurisdiction to hear and determine cases involving children. The new dedicated and specialized Court will ensure a child-friendly environment for children during Court proceedings.

In view of reducing and preventing the risk of sexual offences against children, Government will establish a Child Sex Offender Register. The new Register will assist in the monitoring and tracking of persons who have been found guilty of committing sexual offences against children; and detect and investigate sexual offences against children.

By virtue of Section 18(m) (1) of the Information Communication Technologies (ICT) Act 2001, the ICT Authority has set up a centralized online content filtering service that enables internet service providers to filter child sexual abuse sites which are illegal in Mauritius. This measure enforces the provisions under Section 15 of the Child Protection Act which makes the distribution and publishing of an indecent photograph of a child illegal in Mauritius.

### 3.5 OBJECTIVE 4: UPHOLD THE SEPARATION OF POWERS, INCLUDING THE PROTECTION OF THE INDEPENDENCE OF THE JUDICIARY

#### 3.5.1 *Respect the principle of separate powers*

The Constitution of Mauritius establishes Mauritius as a sovereign democratic state based on two fundamental tenets, the rule of law and the principle of separation of powers among the legislature, the executive and the judicature.

As per the Constitution, the supreme law of the land, the powers to make laws is vested with Parliament. Thus, once a Bill has been passed at the level of Parliament, it is submitted for the President of the Republic assent before being gazetted.

The executive authority of Mauritius is vested in the President, who acting in his own deliberate judgement, appoints as Prime Minister the member of the Assembly who has the support of the majority of the members of the Assembly. Also, in accordance with the advice of the Prime Minister, the President appoints the Deputy Prime Minister, the Attorney-General and the other Ministers from among members of the Assembly. The Constitution also provides for the appointment of a Leader of the Opposition by the President.

For the island of Rodrigues, the Regional Assembly has the power to propose and adopt Bills and regulations in relation to matters under its purview.

The Constitution confers upon the Supreme Court of Mauritius unlimited jurisdiction to hear and determine any civil or criminal proceedings under any law, other than a disciplinary law. It also sits as a Court of Civil Appeal and a Court of Criminal Appeal.

In addition, the Supreme Court has a supervisory jurisdiction over all subordinate Courts. These include the Intermediate Court, the Industrial Court, the District Courts, the Bail and Remand Court and the Court of Rodrigues.

Following consultation with the Prime Minister, the President appoints the Chief Justice.

#### 3.5.2 *Reforms to the Judicature*

In 1998, a Presidential Commission was set up to examine and report on the structure and operation of the Judicial System and Legal professions of Mauritius (commonly known as the Mackay Report). A number of recommendations were made and same is being implemented in a phase-wise manner.

Over the years, many of the recommendations made by the Mackay Report were implemented, while Government continues to consult stakeholders on others.

In 2005, Parliament set up the Law Reform Commission, an independent statutory body to review in a systematic way the law of Mauritius and recommend on the reform process of the judicature.

##### 3.5.2.1 *Review arrangement whereby appeals go to the Judicial Committee of the Privy Council of the United Kingdom*

As per the Constitution, an aggrieved party has the option of making an appeal to the Judicial Committee of the Privy Council, on questions as to the interpretation of the Constitution, on final decisions in any civil proceedings and matters relating to payment of retiring allowances to a member of the National Assembly, among others.

In line with the recommendation of the Mackay Report, the Legal Aid and Legal Assistance Act was amended in 2012 to make legal assistance and legal aid available to a wide range of persons in need. Legal assistances in the form of free legal advice and counselling at the police enquiry stage and free legal representation at bail applications, is now available in prescribed circumstances.

### 3.5.2.2 *New Supreme Court Building*

Another aspect of the reform pertains to modernizing the country's infrastructure. In this connection, with the assistance of the Government of India, a new Supreme Court, equipped with all modern amenities and new technologies has been built. The new premises house the Civil, Criminal, Commercial, Family and Mediation Courts, the Chief Justice's and Judges' Chambers, as well as the administration staff.

The synergies created by having under one roof the different Courts, are expected to improve court proceedings and shorten waiting periods between hearings. Moreover, the old buildings of the existing Supreme Court which dates back to the French colonial times, will be renovated to house a Court of Appeal.

#### Box 3.2: Courts in the Republic of Mauritius

The **Intermediate Court** has both civil and criminal jurisdiction, including over Rodrigues. With regard to civil cases, it can entertain claims or matters in dispute, not exceeding Rs 2 Million. The Court also hears offences under the Dangerous Drugs Act and specific sections of the Criminal Code. It can sentence penal servitude to convicted offenders for a period not exceeding fifteen years and imprisonment for a period not exceeding ten years.

The **Industrial Court** has exclusive jurisdiction in matters arising out of the Employment and Training Act, the Employment Rights Act, the Occupational Safety and Health Act, the Passenger Transport Industry (Buses) Retiring Benefits Act, the Sugar Industry Retiring Benefits Act and the Workmen's Compensation Act, including any regulations under those enactments.

There are ten (10) **District Courts** in Mauritius and one (1) in Rodrigues. The District Court has jurisdiction to hear all civil cases whose claim does not exceed Rs 250,000 and criminal cases punishable by a term of imprisonment not exceeding five years and a fine not exceeding Rs 100,000. A District Court sitting for the purpose of hearing any charge against a juvenile is known as a *Juvenile Court*.

The **Bail and Remand Court** has exclusive jurisdiction with regard to remand or release of persons charged with an offence or arrested on reasonable suspicion of having committed an offence. To safeguard the constitutional rights of detainees, the Court also operates on weekends and public holidays.

The **Court of Rodrigues** is presided by a full-time resident Magistrate with same powers and jurisdiction as conferred on every District Magistrate. The Court hears and dispose any case referred to in Section 112 (d) and (f) of the Courts Act. With regard to penalties and forfeitures, the Magistrate is vested with the same powers as conferred upon the Intermediate Court by Section 113 of the Courts Act. A visiting Judge of the Supreme Court also attends to cases in Rodrigues three times a year.

### 3.5.3 *Establish a judicial education institute*

In 2011, the Institute for Judicial and Legal Studies was set up with a view to promoting proficiency and ensure the maintenance of standards in the Judiciary, among law practitioners and legal officers in the delivery of Court services. The Institute also organises Continuing Professional Development (CPD) programmes, including training courses, seminars and workshops for the benefit of existing and prospective law practitioners and legal officers.

## 3.6 OBJECTIVE 5: ENSURING THE ACCOUNTABILITY, EFFICIENCY AND EFFECTIVENESS OF CIVIL SERVANTS AND OTHER PUBLIC OFFICE HOLDERS

### 3.6.1 *Government to continue to consult the private sector when developing policy*

The private sector remains a privileged partner and Government remains committed to maintaining the consultative and participatory approach in developing national policies.

In its first Voluntary National Review (VNR) Report published and presented to the UN Economic and Social Council (ECOSOC) UN in July 2019, Mauritius reported having achieved SDG 17: Partnership for the Goals. The VNR Report demonstrates throughout the collaborative and inclusive approach adopted by Government in implementing UN's 2030 Agenda for Sustainable Development, commonly referred to as the SDGs. For example, the Marshall Plan against poverty is being implemented in partnership with the private sector and CSOs.

The National Economic and Social Council (NESC) was revived in April 2018 with a view to address key socio-economic issues and strengthen and promote dialogue with the private sector and the civil society as a means of achieving consensus for social integration and keeping pace with economic development. The EDB was reconstituted in 2018 to include experts and professionals from the private sector. The aim is to ensure better institutional support for strategic economic planning and ensuring greater coherence and effectiveness in economic policy formulation.

Despite the COVID-19 pandemic, Government has, as far as possible, maintained the public-private partnership in addressing the new challenges the island state faces.

### 3.6.2 *Government to make special efforts to improve the general literacy of the people, allowing them to learn about ICT, and, subsequently, to access online services*

Government has laid the foundation for a modern, vibrant and innovative economy that delivers sustainable and inclusive growth. In this connection, Government has been driving various projects with the aim of reducing the digital divide. A series of ICT skills development and ICT literacy programmes are run targeting the youth, women and citizens in general.

### Box 3.3: ICT Programmes for Citizens

**Universal ICT Education Programme (UIEP)** was introduced to bridge the digital divide among the population. The internationally acknowledged *Internet and Computing Core Certification (IC3)* course was dispensed to citizens. To date, some 250,000 trainees, including 175,000 students in Mauritius and Rodrigues have completed the training. The staff of several Ministries, Departments and other Government bodies, including parastatal institutions were also trained.

Launched in 2000, the **Cyber Caravan project** aims at making ICT facilities and training available to citizens in remote areas of Mauritius, targeting children, students, the unemployed, women, planters, farmers and senior citizens who do not have access to a computer and internet connectivity or cannot afford to have one. The ICT trainings are conducted at the premises of Social Welfare Centre, Community Centres and Civic associations among others. Since its introduction in 2000, some 200,000 participants have had the opportunity to enhance their ICT skills, self-development and employability.

Since April 2018, to further democratize access to ICT facilities, an **ICT Awareness Training for Senior Citizens** based on social media, Facebook, YouTube and online communication tools like Skype and WhatsApp was introduced.

*Source: Ministry of Information Technology, Communication and Innovation*

In addition to reach a wider audience, a series of 12 educational video clips based on the internationally acknowledged IC3 course syllabus was produced and broadcasted on national television.

Furthermore, to improve the accessibility to internet and reduce the digital divide, 350 free WiFi hotspots with 10MB internet connection through optical fibre have been set up in public places across Mauritius as well as the setting up of Public Internet Access Points (PIAPs) in the 95 Post Offices around the island, 5 PIAPs in Rodrigues. Also, Agalega is connected to the internet through satellite bandwidth with a capacity of 10 Mbps.

All households are connected to the Fibre-to-the-Home (FTTH) network. Secondary schools are also connected to the 10 Mbps internet and equipped with Moodle servers for access to digital contents via the Moodle Learning Management System.

In 2018, to initiate a lifelong culture of digital learning from an early stage, Government introduced the Early Digital Learning Programme (EDLP) for students. Pupils of Grades 1 and 2 are provided with rugged mobile devices (tablets or hybrid devices) with digitised curriculum contents. This project has been extended to students in Grade 3 in 2019 and Grade 4 in 2020. A key feature of the tablets distributed in Grade 4, is the Classroom Management Software which enables teacher-pupil interaction, access to digital contents outside school premises, the conduct of e-assessment and provision of feedback to learners.

All these initiatives have been beneficial especially during the confinement period due to the COVID-19 pandemic, when the population in general and students alike, could only access online services for grocery shopping and educational purposes, respectively.

#### 3.6.3 Enhancing Efficiency and Effectiveness of Public Services

Government developed a Public Sector Business Transformation Strategy in 2017 and a Public Sector Business Transformation Bureau has been set up in 2019 to oversee the implementing process. The Strategy aims at creating an enabling environment for successful and long-lasting transformation of the Public Service while enhancing customer satisfaction via the delivery of quality services.

In addition, the Human Resource Management Information System (HRMIS), consisting of a central online database of public officers, is also operational. The HRMIS aims at simplifying and



streamlining the Human Resource Management functions and includes the Performance Management System (PMS) for all public officials, irrespective of grade.

#### *3.6.4 Establishment of the Proposed Civil Service College*

The Civil Service College of Mauritius (CSCM) was set up in November 2012 and became operational in November 2015. It aims at enhancing the competencies of public officers for service excellence through capacity building and talent development. As at 30 September 2020, 37,000 public officers have been trained in various fields, ranging from leadership and increasing productivity, stress management, to competency-based training courses, such as developing writing and speaking skills, using Microsoft Office efficiently, First Aid, Crisis Management and Code of Ethics.

#### *3.6.5 The Public Accounts Committee and the Prime Minister take urgent steps to ensure that ministries and departments take audits seriously*

Pursuant to the provisions of Section 110 of the Constitution and Section 20 of the Finance and Audit Act, the Director of Audit submits an annual Audit Report for the Republic of Mauritius which is tabled before the National Assembly. The Report highlights shortcomings that may have a significant impact on finances, resources and service delivery, or that may adversely affect financial governance and if corrective measures are not taken.

For greater accountability and transparency in the system, the Finance and Audit Act was amended in 2018. The Act made it mandatory for Ministries and/or Departments to report on the corrective measures undertaken to address the weaknesses identified by the Director of Audit and prevent wastage of public funds.

Moreover, the National Audit Office conducts specific performance audits on a periodical basis. These include response of Government to mitigate the impact of flooding and assessing the preparedness of Mauritius to implement the SDGs.

#### *3.6.6 Reduce the Remuneration Gap Between Employees in the Private Sector and Public Service*

In Mauritius, salaries in the public sector are determined by the Pay Research Bureau (PRB), while minimum wage rates and working conditions for employees in the private sector are set by the National Remuneration Board (NRB), through 30 Remuneration Orders (RO) in force across almost all the sectors of the economy. Both the PRB and the RO review and adjust the salary scales of employees every 5 years. When making its recommendations, the PRB does consider the need to partially bridge the remuneration gap between the public and private sector.

In addition, wages are adjusted every year following tripartite negotiations. The aim is to compensate employees for the loss in purchasing power in both the public and private sectors.

In January 2018, Mauritius introduced the National Minimum Wage to reduce the gap between the highest paid employees and the low income earners. The minimum wage is applicable to both the public and private sector employees and will be reviewed every 5 years.

Government also introduced the Negative Income Tax in 2017, targeting the most vulnerable families. Both, the minimum wage and the negative income tax aim at improving the standard of living of families living in poverty, and reducing income inequalities. Overall, these initiatives had a net positive impact on growth.

### 3.6.7 *Encourage Rodriguans to Educate their Children*

Poverty rates in Rodrigues is reported to be higher than the rest of the Republic<sup>11</sup>. Thus, to combat absenteeism and encourage low-income families to send their children to school, RRA runs a School Feeding Project, whereby pupils attending all the primary schools in Rodrigues, including those in the Zone Education Prioritaire (ZEP) schools, benefit from a daily balanced meal.

RRA has also undertaken the construction of Community Schools throughout the island. This innovative concept allows greater involvement of parents in the education of their children, though themselves may be uneducated. Such involvement allows the parents to learn new skills in conjunction with their children.

In addition, to encourage young Rodriguans to join the agricultural sector, a school garden project is being implemented in all primary schools throughout the island. On the other hand, provision is being made to train young Rodriguans in ICT. Several secondary schools are already connected to the internet while primary schools will soon be connected.

## 3.7 OBJECTIVE 6: FIGHT CORRUPTION IN THE POLITICAL SPHERE

### 3.7.1 *Introduction of Freedom-of-Information legislation*

A working draft of the Freedom of Information Bill has been prepared and is currently being examined by the authorities. The introduction and implementation of such a legislation in Mauritius requires nationwide consultations with all relevant stakeholders.

Though the new piece of legislation is still under consideration, Mauritius was ranked 56<sup>th</sup> in the 2020 World Press Freedom Index<sup>12</sup>. Also, Section 12 of the Constitution guarantees freedom of the media. At present, there are more than 60 dailies, weeklies, fortnightlies, monthlies as well as several online publications circulating in the public arena.

The press is subject to the general laws on publications, relating to notification, reproduction of printers, imprints, sedition, defamation, right of reply, among others.

On the other hand, the Media Trust Board was reconstituted in 2015. The Board which aims at fostering relations with international media, organizes seminars, workshops and training courses for journalists.

Also, as from March 2017, to facilitate access to information and for greater transparency, the proceedings of the National Assembly are broadcasted live on national television.

### 3.7.2 *Extend the requirements for declaring assets to civil servants who hold key posts in the public contracting system*

Provision is already made under different pieces of legislation, such as the *Local Government Act*, the *Prevention of Corruption Act*, the *Mauritius Revenue Authority Act* and the *Financial and Intelligence and Anti-Money Laundering Act*, requiring public officials of a certain level to submit a declaration of assets and liabilities.

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<sup>11</sup> Source: Statistics Mauritius

<sup>12</sup> 2020 World Press Freedom Index on <https://rsf.org/en/ranking>

In 2018, a new Declaration of Assets Act broadening the scope of assets to be declared and the categories of persons who shall make a declaration in the public sector was introduced. The requirement for the disclosure of assets and liabilities applies to Members of the National Assembly, Members of the RRA, Office Bearers and elected members in Municipal and District Councils, Chairpersons and Chief Executive Officers of Statutory Bodies, and Senior Public Officers, as well as Advisers and Officers employed on a contractual basis in Ministries and drawing salary at the level of Deputy Permanent Secretary and above.

#### *3.7.4 Strengthen the judicial system by providing the required resources (human, financial and specialist training)*

To combat corruption more effectively, the legislation was amended in July 2020 to set up a Financial Crimes Division within both the Intermediate Court and the Supreme Court. The new Divisions will ensure that prosecutions of corruption, money laundering and other financial offences, are dealt with expeditiously by specialized Judges and Magistrates. In addition, for money laundering the penalty imposed has been increased from a fine not exceeding Rs 2 million to Rs 20 million, and the term of penal servitude increased from not exceeding 10 years to not exceeding 20 years.

Also, amendments were brought to strengthen the Prevention of Corruption Act in 2020 whereby a legal person when found guilty of corruption offences would be liable to a fine of up to Rs 10 million.

The Judicial and Legal Service Commission also sets out a disciplinary mechanism governing the conduct of Magistrates, the Judge in Bankruptcy and Master and Registrar, prosecutors and other legal staff within prosecution services.

The Institute for Judicial and Legal Studies provides members of the legal profession and the judiciary with training courses focused on anti-corruption practices to be adopted in the conduct of the legal profession. In 2017, ICAC in collaboration with the Mauritius Law Society published a Resource Guide for Attorneys' to guide Attorneys in meeting their AML/CFT obligations under the law and the associated standards expected in terms of ethics and integrity.

#### *3.7.5 Ensure that a body to supervise the investigative work of ICAC is established, and makes this law applicable to everyone, including private individuals, election candidates and advisers*

At the moment, the law is not being altered to ensure that a body is set up to supervise the investigative work of the ICAC. However, a Financial Crime Commission will be established as a new institution with the same processes of the Office of the Director of Public Prosecutions having oversight over the investigation in order to determine whether or not there should be a prosecution. Moreover, the law will be amended to strengthen the existing provision regarding private individuals and entities.

### **3.8 OBJECTIVE 7: PROMOTE AND PROTECT THE RIGHTS OF WOMEN**

#### *3.8.1 Strengthen the Ministry of Gender by providing it with adequate human and financial resources*

The Ministry of Gender Equality and Family Welfare which spearheads gender equality and women's empowerment activities at the national level, has adopted a rights-based approach in the implementation process. In 2008, Mauritius adopted a National Gender Policy Framework

whereby all Ministries were called upon to formulate their sectoral gender policies with the technical assistance from the UNDP.

A National Steering Committee on Gender Mainstreaming was set up to ensure the coordination and monitoring of the implementation of the framework. Each Ministry was also called upon to designate a Gender Focal Point who would ensure, as far as possible, that the concept of gender permeates in all policies and programmes of Government. Also, trainings on Gender Responsive Budgeting are being provided.

### *3.8.2 Intensify efforts to sensitise people about violence against women, particularly within families*

In 2013, Government launched the Victim Empowerment and Abuser Rehabilitation Policy in line with the costed National Action Plan to end Gender-Based Violence (2012-2015). It aimed at setting up guidelines for both the public and private sectors to fight against gender-based violence in the workplace.

Since January 2020, a High-Level Committee, chaired by the Prime Minister, has been set up and a National Strategy and Action Plan 2020-2024 on eliminating Gender-Based Violence was launched in November 2020. Moreover, a mobile application named *L'Espwar* was also launched to encourage prompt reporting of cases of violence. The initiative comes at a significant moment as the world is facing unprecedented challenges due to the COVID-19 pandemic which is disproportionately affecting women and girls.

An Observatory on Gender-Based Violence will be set up at the level of the Ministry of Gender Equality and Family Welfare to collect both quantitative and qualitative data to inform the policy-making process to address gender-based violence issues.

### *3.8.3 Increase efforts to change the stereotyped roles of women and men*

The share of women among Cabinet Ministers was 12.5 per cent in 2019 (3 out of 24 Ministers). Also, the proportion of women holding senior positions in the government services and Judiciary, increased from 37 per cent in 2018 to 39 per cent in 2019<sup>13</sup>.

In view of changing the stereotyped roles of women, sensitization and awareness campaigns, including workshops and seminars on issues relating to the legal rights of women are regularly organized. These are dispensed through innovative means such as movies and interactive DVDs, to women of all age groups in Women Empowerment Centres, Community Centres and Social Welfare Centres, throughout the island. A number of leadership courses are also being planned.

Furthermore, to ensure better gender representation on the company Board, the Companies Act and the Statutory Bodies (Accounts and Audit) Act have been amended. Thus, it is required that at least one woman be a member of the Board. Also, the National Code of Corporate Governance for Mauritius lays down the main principles of governance which encompasses the concept of gender balance and equality under 'Director Appointment Procedure', Board structure, Board diversity, whereby it calls for all organisations to ensure appointment of directors from both genders as members of the Board, that is, at least one male and one female director. The Code also provides for reporting responsibilities, disclosure and the importance of gender balance on Boards.

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<sup>13</sup> Source: Statistics Mauritius

### 3.9 OBJECTIVE 8: PROMOTION AND PROTECTION OF THE RIGHTS OF CHILDREN AND YOUNG PERSONS

#### 3.9.1 *Intensify efforts to eradicate violence against children in the family and society*

A number of initiatives aimed at eliminating domestic violence against children already exist. These include a Protocol on Domestic Violence and Child Abuse, included in Police manuals, a National Coalition against Domestic Violence Committee, set up in March 2015 under the aegis of the Prime Minister's Office, a Protocol of Assistance to Child Victims of Violence and Collaboration between the Mauritius Police Force and the Ministry of Gender Equality and Family Welfare, signed in June 2015 and a High-Powered Working Together Committee, set up to look into the avenues of collaboration among all stakeholders dealing with children.

To improve existing measures, a Community Child Watch Committee (CCWC) has been established as a surveillance mechanism for children who are exposed to all forms of violence at community level. The 47 CCWCs operating across the island aims, at preventing, reducing and eliminating violence against children, while creating awareness and encouraging community action.

Other initiatives include the District Child Protection Committee (DCPC) which aim at monitoring Child Protection issues at district level, and the National Parental Empowerment Programme, which has been set up to sensitise parents on issues relating to child protection.

#### 3.9.2 *Eliminate commercial sexual exploitation of children*

Established in 2003, in compliance with the CRC, the Office for the Ombudsperson for Children ensures that the rights, needs and interests of the child are given full consideration by everyone, including individuals, public bodies and private authorities.

The *Brigade pour la Protection des Mineurs*, set up in May 2004, works towards the protection of the child from all forms of abuse, including commercial sexual exploitation. A hotline is also available to the public for referral of cases of victims of child abuse and prostitution. To cater for the rehabilitative needs of children victims of commercial sexual exploitation and help them re-integrate society, a Residential Care Drop-in-Centre has been set up since 2013.

Regular information, education and sensitization campaigns are carried out at different levels to inform the public on the issue of child trafficking.

### 3.9.3 Investigate the causes of juvenile delinquency and comply with the provisions of the Convention on the Rights of the Child on the treatment of minor delinquents

The juvenile conviction rate per 1,000 juvenile population dropped from 1.4 in 2018 to 0.7 in 2019. Some 37 per cent of the convicts were sentenced to Rehabilitation Youth Centre (RYC) and Correctional Youth Centre (CYC), while another 22.2 per cent were fined.

Statistics Mauritius reports that 12 out of the 15 juvenile convicts admitted to the CYC in 2019 had either committed a theft, robbery or burglary. It is also reported that nearly all cases admitted in RYC were juveniles beyond control.

<b>Table 3.7: Admission of Juveniles by cause and sex</b>			
	<b>2019</b>		
	<b>Male</b>	<b>Female</b>	<b>Total</b>
<b>Correctional Youth Centre</b>			
No. of Convicts:	15	0	15
<i>Sexual Offences</i>	0	0	0
<i>Theft/Burglary/Robbery</i>	12	0	12
<i>Other offences</i>	3	0	3
No. on Remand	141	8	149
<b>Total</b>	<b>156</b>	<b>8</b>	<b>164</b>
<b>Rehabilitation Youth Centre</b>			
No. of Convicts:	19	9	28
<i>Theft/Burglary/Robbery</i>	1	0	1
<i>Child beyond control</i>	18	9	27
<i>Other cases</i>	0	0	0
No. on Remand	59	47	106
<b>Total</b>	<b>78</b>	<b>56</b>	<b>134</b>

**Source:** Statistics Mauritius

## 3.10 OBJECTIVE 9: PROMOTE AND PROTECT THE RIGHTS OF VULNERABLE GROUPS, INCLUDING THE DISABLED, THE POOR, INTERNALLY DISPLACED PERSONS AND REFUGEES

### 3.10.1 Continue quest, through all appropriate channels for the return of the Chagos Archipelago and protect and promote the rights of Chagossians

The following initiatives have been taken by the Republic of Mauritius since the presentation of the report of the APR Panel of Eminent Persons in 2010, in order to complete its decolonization process and secure assertion of its sovereignty over the Chagos Archipelago as well as protect and promote the rights of the former inhabitants of the Chagos Archipelago<sup>14</sup>:

1. Mauritius initiated arbitral proceedings against the United Kingdom under Article 287 of, and Annex VII to, the United Nations Convention on the Law of the Sea (UNCLOS) to challenge the legality of the 'marine protected area' ('MPA') which the United Kingdom purported to establish around the Chagos Archipelago on 01 April 2010. The Arbitral Tribunal held that the 'MPA' was established in breach of UNCLOS.
2. With the support of the African States members of the United Nations, a resolution was tabled and adopted by the United Nations General Assembly to seek an Advisory Opinion from the International Court of Justice (ICJ) on the legal consequences of the separation of the Chagos Archipelago from the territory of Mauritius prior to its independence.
3. The ICJ having confirmed that the Chagos Archipelago is and has always been an integral part of the territory of Mauritius and that the United Kingdom's administration of the Archipelago constitutes a wrongful act of a continuing character, the UN General Assembly adopted by an overwhelming majority Resolution 73/295, affirming the

<sup>14</sup> Source: Prime Minister's Office

findings of the ICJ and requiring the United Kingdom to withdraw its administration from the Chagos Archipelago by 22 November 2019.

4. The Republic of Mauritius has initiated proceedings under UNCLOS for the delimitation of its maritime boundary in the region of the Chagos Archipelago with the Republic of Maldives. A preliminary judgment on the question of jurisdiction is expected in late January 2021.
5. The Republic of Mauritius continues to fully support the legitimate right and aspirations of the former inhabitants of the Chagos Archipelago, as Mauritian citizens, to return to their birthplace and is committed to implementing a resettlement programme as soon as possible once the United Kingdom vacates this part of the Mauritian territory.
6. Meanwhile the Republic of Mauritius continues to improve the well-being of Mauritians of Chagossian origin through a number of initiatives ranging from education to social welfare and healthcare.
7. The 'Séga Tambour Chagos' was inscribed in 2019 on the List of Intangible Cultural Heritage in Need of Urgent Safeguarding, following its nomination by Mauritius.
8. Mauritius continues to challenge the membership of the United Kingdom in regional and international organizations where it purports to represent the Chagos Archipelago.

Additional information on those initiatives is provided at [Annex I](#).

The Government of Mauritius urges the international community to assist Mauritius, in line with UN General Assembly Resolution 73/295, in completing its decolonization and facilitate the resettlement as well as further improve the welfare of the former inhabitants of the Chagos Archipelago.

The Government of Mauritius will continue to spare no efforts for the completion of the decolonization process of Mauritius so that it can effectively exercise its sovereignty over the Chagos Archipelago, whilst firmly supporting the right of return of the Chagossians and other Mauritians to the Chagos Archipelago.

## 4.0 ECONOMIC GOVERNANCE AND MANAGEMENT

Mauritius recognizes the critical role played by good economic governance and management in promoting inclusive and sustainable economic growth. Over the past years, several measures have been implemented to tackle corruption, money laundering and advance the prevalence of ethical norms and standards.

Emphasis has been on promoting sound public finance management and transparent and predictable economic policies coupled with efforts to harmonise trade and investment through regional integration.

This chapter conveys the progress made in addressing the gaps identified by the APR Panel in the sphere of economic governance and management in Mauritius.

### 4.1. GENERAL RECOMMENDATIONS

#### 4.1.1 *Develop an efficient communication, sensitization and information strategy via resources accessible to the different social and economic stakeholders*

The Government of Mauritius has adopted a multi-pronged communication strategy in view of being accessible to different social and economic stakeholders. Traditional means, such as issue of communiqués, live press conferences broadcast on radio and television as well as publication of adverts in newspapers, have been used since independence to transmit information to the public. Other means such as advertisement campaigns, posters in newspapers and billboards and distribution of pamphlets are also used to sensitise the population on various issues. These include awareness raising campaigns with regard to health issues such as Prevention of Diabetes, HIV Aids, and more recently the COVID-19. In the case of COVID-19, a National Communication Cell was set up which provides daily updates to the population on the evolution of the COVID-19 pandemic in Mauritius.

Today, with technological advancement, Government is making use of the social media (Facebook, Twitter), spots and smart applications to disseminate information and raise awareness on sensitive socio-economic issues. For example, the application Traffic Watch, developed by Mauritius Telecom, provides information with regard to how accessible the different routes available to pilgrims during festivals, thus allowing the individual to decide whether to leave home for the auspicious place.

The official Government website has been revamped and made more user-friendly. The portal makes information and other online public services accessible to a larger audience. Mauritians and foreigners alike, have free access to details of projects, policies and programmes of Government. Online applications and payments for example the incorporation of a company, payment of income tax, among others are also possible.

#### 4.1.2 *Adopt measures to strengthen the capacity of (i) officials on new budgeting and programming instruments, (ii) the bodies responsible for the internal and external control of public resources, (iii) unions and (iv) parliamentary officials in order to facilitate implementation of policies enforced*

Capacity building opportunities are provided to newly recruited and existing technical staffs on budgeting, fiscal planning, public financial management and auditing among others. Government also encourages public officers to participate and attend training courses, workshops, seminars



and conferences, both locally and internationally. Prestigious institutions such as the IMF / AFRITAC South, Africa Training Institute and Indian Technical and Economic Cooperation (ITEC) provide regular training opportunities.

Government also receives adhoc trainings in the form of technical assistance under various national projects implemented. In November 2018, officers of the Ministry of Finance, Economic Planning and Development benefited from such technical assistance under the US funded Fiscal Transparency Innovation Fund for the project on 'Restructuring of Internal Auditing in Government'.

Finance officers from all Ministries and Departments are regularly trained to the use of the e-Budget and the e-PSIP systems.

Government is implementing the e-Budget system for Budget Preparation, Budget Monitoring and Analysis as well as the e-PSIP system (Public Sector Investment Programme). During the annual Budget exercise, Line Ministries submit their bids through the e-budget system to the Ministry of Finance, Economic Planning and Development. These are monitored and analysed by the latter.

#### *4.1.3 Implement the recommendations in reports prepared by NAO, ICAC, and the FSC on corruption and money laundering and on respect for international norms and standards*

Over the years, Mauritius has established a comprehensive and strategic approach in the prevention and fight against corruption, money laundering and financing of terrorism. Legislations such as the *Prevention of Corruption Act*, the *Financial Intelligence and Anti-Money Laundering Act*, the *Asset Recovery Act* and the *Good Governance and Integrity Reporting Act*. These were introduced and harmonized in response to our international obligations.

As part of our commitment to fight against corruption, money laundering and financing of terrorism, Government set up, in 2002, the ICAC and the Financial Intelligence Unit (FIU).

The regulatory and supervisory jurisdiction in relation to AML/CFT, in banking and non-bank financial sectors, lie with the Bank of Mauritius (BOM) and the FSC, respectively.

In 2019, the Office of Ombudsperson for Financial Services was set up under the 2018 Ombudsperson for Financial Services Act. The Office aims at providing better protection to consumers of financial services by informing and educating the general public on investments offered by financial institutions. It also assists the Ombudsperson in dealing with complaints made by consumers of financial services against financial institutions. The Office is operating under the aegis of the Prime Minister's Office since 01 July 2019.

##### *4.1.3.1 Fight against corruption*

The ICAC is the primary institution which detects and investigates cases of corruption. It also monitors public bodies through regular Corruption Prevention Reviews (CPRs). As at 30 June 2020, ICAC has submitted 209 *Corruption Review Reports* to public bodies for implementation of recommendations made with regard to the prevention of corruption.

Developed in 2009, the Public Sector Anti-Corruption Framework (PSACF) aims at improving the institutional capabilities of public bodies by establishing appropriate mechanisms to control corruption, thereby increasing transparency and accountability at the level of each public body. The framework is being implemented as a means to enhance public trust in public bodies. Furthermore, 75 Integrity Officers have been designated and empowered to reinforce the

implementation of the framework in their respective organisations. In 2012, the PSACF was awarded the UN Public Service Award and ranked first in Africa. On the other hand, Mauritius was subject under Article 63 of the UN Convention Against Corruption (UNCAC), to a review under Cycle II on the implementation of Chapters II (Preventive Measures) and V (Assets Recovery) in 2016-2017. Mauritius was found compliant to almost all the mandatory provisions of the different articles. As a follow-up to the review, the challenges highlighted were brought to the attention of relevant stakeholders for necessary action at their end.

#### 4.1.3.2 *Fight against money laundering*

Mauritius has undergone several assessments by the World Bank and the IMF<sup>15</sup> as well as conducted its own risk assessments. These reviews and assessments have resulted in amendments and improvements to existing legislative and regulatory AML/CFT frameworks. These include:

- The **Financial Intelligence and Anti-Money Laundering Act (FIAMLA)** has been amended to, among others, enhance the existing provisions relating to the money laundering and terrorist financing offences and to subject land promoters, property developers and estate agents as well as dealers to AML/CFT preventive measures. In 2009, the Act was amended revising the definition of ‘crime’. In the same year, the **Trafficking in Persons Act** and the **Prevention of Terrorism (International Obligations) Act** were also enacted.
- Also, in line with the Special Recommendation IX of the Financial Action Task Force (FATF), the **Customs Act** was amended. Thus, Mauritius has moved from a disclosure system to a declaration system for incoming and outgoing cross-border transportation of currencies or bearer negotiable instruments.
- The **Asset Recovery Act** was amended in view of allowing the Director of Public Prosecutions, the enforcement authority, to be more effective and efficient in its role.
- In 2018, new **Financial Intelligence and Anti-Money Laundering Regulations** were made to address the FATF requirements regarding Customer Due Diligence, Politically Exposed Persons, Correspondent Banking, Money or Value Transfer Services, New Technologies, Wire Transfers, Reliance on Third Parties, and Internal Control, Foreign Branches and Subsidiaries, amongst others.
- In addition, in May 2019, Mauritius passed the **United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act** and made further amendments to the FIAMLA to align its AML/CFT regulatory framework with the FATF standards.

Over time, with technological advancements, institutions and, particularly, financial entities, as well as the services they offer, have become more complex. These have not only required enactment of new legislations, but have also been accompanied by an arsenal of regulations to ensure the safe conduct of business for cooperatives.

As a signatory of the International Organisation of Securities Commissions (IOSCO) Multilateral Memorandum of Understanding (MMoU), FSC remains committed to the spontaneous sharing of information with foreign supervisory authorities whenever available for sharing<sup>16</sup>. The statistics,

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<sup>15</sup> The World Bank and IMF conduct Financial Sector Assessment Programme (FSAP) regularly which is a comprehensive and in-depth analysis of a country’s financial sector.

<sup>16</sup> Mauritius became a signatory of the IOSCO MMoU on 16 May 2012. The Multilateral Memorandum of Understanding Concerning Consultation and Cooperation and the Exchange of Information (MMoU) provides securities regulators with tools for combating cross-border fraud and misconduct that can weaken global markets and undermine investor confidence.

which is compiled as per format provided by the ESAAMLG Secretariat, captures the nature and details of information shared with foreign supervisory authorities. The authorities are monitoring the response time to ensure timely sharing of information.

Statistics on sharing of information with foreign supervisory authorities are compiled in the format as provided by the ESAAMLG Secretariat. The response time is being monitored to ensure the timely sharing of information. Moreover, the nature and details of the information shared is also captured.

#### *4.1.4 Strengthen the capacity and independence of the regulatory and supervisory institutions*

To further reinforce collaboration amongst institutions, exchange of information between Law Enforcement Agencies (LEAs) have been reinforced so as to ensure that parallel financial investigations are carried out in cases of financial crimes and money laundering offences. As such, a Memorandum of Understanding has been signed between the ICAC and the Commissioner of Police for the sharing of information and referral of cases for the purpose of investigations.

In addition, the FSC has signed several bilateral Memoranda of Understanding with regulatory bodies and local authorities to ensure the sharing of information and adopt a coordinated approach in handling cases of money laundering offences. The MOUs are between the FSC and the FIU, the BOM, the Mauritius Revenue Authority (MRA), the Competition Commission of Mauritius, the FRC, the Attorney General's Office, Statistics Mauritius and the Corporate and Business Registration Department (CBRD).

As regulators of the financial services sector, the BOM and FSC issue guidelines on AML/CFT to licensees and operators while the FIU issues guidelines on the filing of suspicious transaction reports. The FSC, in compliance with Section 22 of the Financial Intelligence and Anti-Money Laundering Act 2002 also forwards any information on the possibility of a money laundering offence or suspicious transaction to the FIU.

In January 2020, the FSC issued the AML/CFT Handbook which consolidates the guidelines on anti-money laundering, financing of terrorism and financing of proliferations of weapons of mass destruction, thus enhancing the understanding of the FSC's expectations and help financial institutions and licensees to assess the adequacy of their internal systems and controls, and remedy deficiencies with the objective of, inter alia, combatting laundering of criminal proceeds and the financing of terrorism.

On the other hand, ICAC also investigates and targets anyone who may be involved in alleged cases of corruption or money laundering. As at June 2020, 263 persons have been convicted of either a corruption or a money laundering offence in Mauritius, of which there are a number of senior public officials.

Mauritius has developed a National Strategy 2019-2022, which sets out the approach which Mauritius as an IFC will adopt to tackle money laundering, terrorist financing and proliferation financing threats over the next three years<sup>17</sup>. The strategy describes the priorities and objectives in addressing financial crime, and assists Mauritius in meeting international obligations set by the FATF and endorsed by ESAAMLG members, including Mauritius.

Both the BOM and the FSC are the regulatory and supervisory institutions for the banking and non-bank financial services sector and global business in Mauritius. They are self-financing and

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<sup>17</sup> <https://www.bom.mu/financial-stability/amlcft>

independent institutions. Both have the autonomy to recruit their workforce on their own terms and conditions.

Several important powers are attributed to the Governor of the BOM and Chief Executive of the FSC to strengthen the capacity of both institutions. The capacity of the staff of both regulatory bodies have been built over the years through both local and overseas training.

As FSC is a member of international organisations and is a signatory to the IOSCO and IAIS MMoUs, the staff of the FSC have benefitted from capacity building programmes. They have participated in financial services related technical courses and leadership and other soft skills trainings.

#### *4.1.5 Implement the recommendations of December 2008 mission for evaluating the stability of the financial sector in order to improve compliance with norms and standards, and those of September 2008 report on money laundering and the fight against financing terrorism*

Mauritius is a founding member of the ESAAMLG. The country was last assessed in 2017 and a Mutual Evaluation Report with regard to our compliance with the FATF standards was published in 2018.

In February 2020, following the listing of Mauritius by the FATF on its list of 'Jurisdictions under Increased Monitoring', often referred to as the 'grey list', Government provided a high level political commitment to implement the Action Plan of the FATF within agreed timelines.

Two follow-up reports were also submitted to the ESAAMLG in April and September 2020, whereby (i) measures were taken to enhance the transparency of legal person by requiring them to disclose beneficial ownership information and improve the processes for identifying and confiscating proceeds of crimes; and (ii) significant efforts were made to increase the level of effectiveness of the AML/CFT system by completing the National Risk Assessment (NRA), enhancing domestic coordination and international cooperation, developing and implementing an AML/CFT risk-based supervision framework for financial institutions and the implementation of the UN targeted financial sanctions related to terrorism and proliferation.

A High-level multi-sectoral Committee, chaired by the Prime Minister was also set up to monitor the implementation of the FATF Action Plan. Two progress reports were submitted to the Joint Group in October 2020 and November 2020 to demonstrate further progress in addressing strategic deficiencies identified by FATF in February 2020.

As at date, Mauritius is rated compliant or largely compliant with 35 out of the 40 FATF Recommendations, including the so called Big Six Recommendations. Government has set up a Special Committee to look at all the FATF Recommendations. Work is in progress with respect to the shortcomings relating to the remaining 5 FATF Recommendations.

## **4.2 OBJECTIVE 1: PROMOTE MACROECONOMIC POLICIES THAT SUPPORT SUSTAINABLE DEVELOPMENT**

### *4.2.1 Develop a comprehensive and consensual vision of the Mauritius of tomorrow with the assistance of development partners*

The Government Programme 2020 – 2024, entitled '*Towards an Inclusive, High Income and Green Mauritius, Forging Ahead Together*', encapsulates the vision of Government for the future. This vision is premised on (i) value our population as our main asset, through empowerment,

enhanced social inclusiveness, and equality of opportunity; (ii) aspirations of population, including the youth for higher standards of living, enhanced opportunities and sustainable development; (iii) a high-income economy, driven by technology and innovation, and bringing higher levels of growth, equality and shared prosperity; (iv) promotion of gender equality, ensuring fair and adequate representation of all genders, as well as the human and social development of women in Mauritius; and (v) a country that nurtures its deeply entrenched democratic values and human rights.

The Government Programme 2020-2024, alongside the sectoral strategic plans and the annual Budget Speeches of Government, all provide necessary frameworks for specific objectives and the overall vision of a more inclusive, innovative and sustainable development.

The Public Sector Investment Plan (PSIP) sets out a 5-year-rolling plan, outlining public sector investment in infrastructure projects that will contribute towards achieving the country's development objectives.

#### *4.2.2 Operationalise the vision with all stakeholders to ensure high, sustained and inclusive economic growth*

Each Ministry is mandated to implement their programmes and projects in view of achieving the set objectives and vision of Government. Under their respective portfolio of responsibilities, each Ministry develops a strategic sectoral plan for implementation. For example, the Ministry of Financial Services and Good Governance, in collaboration with the FSC and other stakeholders devised a Blueprint for the financial services sector. The Blueprint aims at transforming Mauritius into a leading IFC of international repute.

The Ministry of Financial Services and Good Governance in partnership with the Ministry of Information Technology, Communication and Innovation is also coordinating the implementation of the national plan for the development of a FinTech Hub in Mauritius, in line with Government's vision.

Similarly, there are a number of initiatives that are being developed in the field of education, gender, youth and sports, tourism, agriculture, entrepreneurship, cooperatives, arts industry, infrastructure and ICT.

The Metro Express is the most ambitious transport infrastructure project being implemented in Mauritius. It aims at upgrading and modernizing our public transport system by improving the comfort, safety and travel time of passengers, whilst alleviating traffic congestion and reducing air pollution. The Metro Express, which covers a distance of 26 kilometres, is expected to improve travel between the Curepipe – Port-Louis corridor, the fastest urban growing area. Phase I of the project, from Port-Louis to Rose Hill was launched in January 2020 and Phase II, from Rose Hill to Quatre Bornes and Quatres Bornes to Curepipe, is currently under construction.

The outbreak of COVID-19 pandemic in early 2020 has severely affected the various industries on which the Mauritian economy relies for growth. The tourism sector and national air carrier, Air Mauritius, are deeply impacted by the pandemic.

With lockdowns in various parts of the world, a decrease in consumer demand and disruption in other supply chains, the Mauritian manufacturing sector and broader industrial sector are not expected to be spared from the crisis. Also, the industry itself being at crossroads, Government has revamped its national industrial policy in view of enhancing the prospects of the sector in the New Normal. Thus, Government is advocating a globally competitive and sustainable industrial

sector that contributes to higher economic growth for Mauritius through continuous innovation, technology upgrading, productivity gains and high skilled employment. Government is also encouraging the cooperatives sector to rethink their role as they offer a successful model for creating jobs, empowering women, generating economic independence, creating social cohesion and harnessing cooperation among communities, especially in times of global crisis.

Government ensures funding of the different projects and programmes under each of the sectoral plans through financial resources from the Consolidated Fund as well as grants and loans obtained from development partners and other friendly countries. The annual Budget documents and the 5-year rolling PSIP detail the resources made available by Government for the implementation of the objectives of Government.

A Monitoring and Evaluation mechanism is established at the level of the Ministry of Finance, Economic Planning and Development to oversee the implementation of sectoral strategies set by Government. The teams also monitor implementation of priority projects and programmes as well as sectoral and institutional reforms.

Moreover, there is the PSIP Unit which monitors the implementation of capital projects undertaken by Government and the macro-economic unit monitors the economic situation, both internationally and locally. The Resource Mobilisation Unit has the responsibility to seek additional funding and assistance from development partners and friendly countries for the implementation of capital projects.

#### 4.2.3 Redirect public investment policy to stimulate the emergence of multipolar growth centres in order to reduce regional disparities and to build an integrated national economy

Traditionally, agriculture, manufacturing and tourism have been the pillars of our economy. Over the years, new growth sectors, namely the financial services sector, ICT and Blue Economy were developed.

Government is today engaged in developing new poles of activities, including identifying niche and innovative sectors that will bring more inclusiveness and growth in the island economy. The country is developing medical and cultural tourism as a strategy to diversify from traditional tourism.

The creative industry which contributed 3.5 per cent of GDP, is seen as a potentially new economic driver. It is fast becoming a valuable sector by stimulating growth, creating jobs and allowing investment. To stimulate the interest of international film makers and the setting up of a film industry in Mauritius, Government introduced in 2016 the Film Rebate Scheme, which is a cash-back incentive for audio-visual productions in Mauritius.

In view of promoting Mauritius as a cultural hub, thus developing a new segment of cultural tourism while stimulating the interest of the business community to value the Art as an investment asset class, a Mauritius International Art Fair was organized in August 2019. The event attracted some 120 artists from 45 countries. The artworks of local and emerging artists are displayed in the EDB art gallery, whereby investors are encouraged to purchase them. To date there are more than 490 artists registered with the National Arts Gallery.

Table 4.1: Share in the Mauritian Economy (in %)	
	2019
Agriculture	3.3
Manufacturing	12.5
Tourism	8.1
Construction	5.0
Financial Services	11.8
ICT	5.8

*Source: Statistics Mauritius*

Medical biotechnology is another high value-added activity identified to broaden the Mauritian economic space. These include the setting up of facilities for clinical and pre-clinical research, as well as research laboratories. Also, potential exists to open new avenues of research and product development, especially in the field of nutraceuticals, as Mauritius is home to excellent materials such as the *moringa*, *betel*, Rodrigues lemon leaves, amongst others.

Also, as an innovation-driven economy, Mauritius is positioning itself as a leading education hub for the region, a regional sports hub, a regional port and Freeport hub, technology start-ups, including applications development and the development of a circular economy as well as the silver economy.

#### *4.2.4 Develop instruments and models for macroeconomic forecasting, regularly updates parameters and basic coefficients, and makes the models more dynamic*

In Mauritius, there are four institutions which are involved in macroeconomic forecasting. These are the (i) Ministry of Finance, Economic Planning and Development; (ii) Statistics Mauritius; (iii) Bank of Mauritius; and (iv) the Economic Development Board.

One of the functions of the **Ministry of Finance, Economic Planning and Development** is to develop a macro-fiscal framework for Mauritius. The Ministry regularly chairs the Macroeconomic Coordination Committee to review recent economic developments, both locally and internationally. The aim is to ensure a common understanding on economic prospects and coordinates projections made by the BOM, Statistics Mauritius and the EDB. As the official spokesperson on the issue of Government with regard to macroeconomic projections, the Committee apprises policy-makers on recent developments and prospects on a regular basis.

**Statistics Mauritius** is the official depository of statistics relating to economic, demographic and social activities in Mauritius. It is responsible for the collection, compilation, analysis and dissemination of statistics, including GDP growth projections. Statistics Mauritius also conducts on request from the Ministry of Finance, Economic Planning and Development, impact assessments of specific issues and/or events on the economy.

The **Bank of Mauritius** is responsible to collect, compile and disseminate monetary and related financial statistics. The Bank has developed forecasting models to inform the Monetary Policy Committee (MPC), which meets generally every quarter, in the formulation and determination of the monetary policy.

Since its establishment in 2018, the **Economic Development Board** seeks to achieve the ambition of the Mauritian Economy through strategic economic planning and promotion. In this regard, the EDB has developed an in-house dynamic Computable General Equilibrium Model capable of estimating the macroeconomic impact of various economic events on GDP growth, unemployment, amongst others. The model has been used to estimate the impact of COVID-19 pandemic and the lockdown on the economy.

#### *4.2.5 Strengthen and widen the bases of the national economic environment to ensure greater solidity and resistance to unforeseeable external shocks*

Mauritius, as a member of the Southern African Development Community (SADC) as well as the Common Market for Eastern and Southern Africa (COMESA), benefits, under the SADC Trade Protocol and COMESA Treaty, from duty-free market access into both the SADC and COMESA regions.

The **African Continental Free Trade Area (AfCFTA)**, which entered into effect on 01 January 2021, will open up trade opportunities for Mauritius with non - COMESA/SADC markets. Thus, Mauritius will benefit from preferential access on products whereby the rules of origin exists.

Furthermore, as from 01 January 2021, the **UK-Eastern and Southern Africa (ESA) Economic Partnership Agreement (EPA)** will enter into force. The Agreement provides for duty-free, quota free access on all products, including that of high export interest such as sugar, tuna, garments and agro-processes products. It provides an automatic derogation of 6,200 tons of non-originating tuna that can be used in the production of canned tuna and 341 tonnes of tuna loins.

Signed in October 2019, the **Free Trade Agreement (FTA) between Mauritius and China** will allow Mauritius to benefit from duty-free access on the Chinese market on some 7,504 tariff lines as from 01 January 2021 and an additional 723 tariff lines over a 5 to 7-year period. Also, the FTA eliminates restrictions in more than 100 service sectors. These include financial services, telecommunications, ICT, professional services, construction and health services.

### **4.3 OBJECTIVE 2: IMPLEMENT SOUND, TRANSPARENT AND PREDICTABLE ECONOMIC POLICIES**

#### *4.3.1 Develop a coherent macroeconomic framework based on its economic projections that are consistent with its political objectives and its investments and on the factors that promote economic and social development*

The Mauritius development model is centered on achieving an inclusive, high income and green Mauritius. Government is committed to create a sustainable development model which is respectful of the environment and promotes quality of life, safety and welfare of its citizens, while creating a truly dynamic and pleasant country to live in.

The Macroeconomic Framework is developed taking into consideration the policies Government has introduced as well as the impact of external factors and evolution of the world economy. In June 2020, the Framework had to be worked out against the backdrop of the unprecedented impact of the COVID-19 pandemic on the world economy, which was already experiencing setbacks. It also considered the impact the pandemic was having on the Mauritian economy in view of its openness to international trade and investment.

The Framework takes into account the policies adopted by Government to withhold the effects of the pandemic, while preserving employment, relaunching investment and economic activities, and assisting the most vulnerable of society.

Unfortunately, the outbreak of the COVID-19 pandemic, including second waves in key trading partners, has led to severe deterioration in global economic conditions, with serious ramifications for the Mauritian economy. The Mauritian economy is estimated to contract by 15.2 per cent in 2020 given that tourism and manufacturing sectors are the worst-hit while other sectors are expected to be negatively impacted at varying magnitude.

#### *4.3.2 Define sector policies and operational action programmes that are consistent with its priorities and which are clear in their sequencing and cognizant of their implications*

The Government Programme 2020-2024 provides a clear vision for the future with growth strategy and sectoral objectives set. These objectives are translated into strategic sectoral plans with clear national action plans defined for each Ministry and other stakeholders for implementation.



The overall aim of Government is to develop a nation of entrepreneurs and skilled workforce that will be able to adapt to the new industrial wave and engage in the development of cutting-edge technologies, including Artificial Intelligence, robotics, blockchain, Internet of Things, amongst others.

Moreover, Government has introduced schemes and programmes in view of strengthening key traditional sectors such as agro-industry and manufacturing through innovation and technology developments. Efforts are also being made to develop new segments such as the Blue Economy, Circular Economy and Creative Economy. The services sector is being revisited to embrace higher value-added services and activities.

#### *4.3.3 Promote the effective participation of various stakeholders (civil society, trade unions, private sector, population) in the implementation and evaluation processes*

Mauritius, being a SIDS with limited natural resources, has had to depend on its people for its economic success. To achieve its economic objectives, Mauritius had to rely on a whole of society approach.

Also, being a democratic country and culturally rich as well as ethnically diverse, it has always been crucial for Government to adopt a consultative and participative approach in the policy-making process.

Government ensures the participation of all its stakeholders, including private sector, NGOs, trade unions, academia and the people from all walks of life in the annual pre-budgetary consultations exercise, whereby stakeholders are invited to contribute their ideas and suggestions with respect to new or improvements in policies and development projects, programmes and schemes.

A Monitoring and Evaluation framework is also in place with different avenues through which issues and bottlenecks may be flagged by the public. Some avenues include the Citizens Support Unit (CSU), Citizens Advice Bureaus (CAB), the *Attaché de Presse* at each Ministry, the Parliamentary Private Secretary amongst others.

In addition, all policies, projects and programmes, which are approved by Parliament prior to being implemented, are subject to parliamentary scrutiny.

#### *4.3.4 Reforms to improve efficiency of parastatal bodies*

In view of ensuring better and efficient management of cashflows and strengthen the governance of State Owned Enterprises (SOEs), a number of amendments were brought to the Statutory Bodies (Accounts & Audit) Act to (i) ensure that statutory bodies do not enter into financial obligations in excess of their present and future financial capacity which would lead to Government contingent liability; (ii) require statutory bodies to submit annual performance reports, annual estimates and annual reports as agreed with parent Ministries; and (iii) ensure at least one female member on the Board of the statutory body. Also, Statutory Bodies are now allowed to transfer exceptional operating surplus or accumulated revenue reserve arising from special circumstances to the Consolidated Fund.

In 2012, Government embarked on a restructuring plan of 11 public enterprises<sup>18</sup> with an objective of achieving 5 per cent return on their capital investment or 5 per cent return on equity or 5 per cent cost savings.

The operations of a number of SOEs were also reviewed and revamped, in order to achieve our national objectives in a coordinated manner. Thus, in December 2016, five SOEs<sup>19</sup>, engaged mainly in property development and management, were amalgamated to form a new company, *Landscape* (Mauritius) Ltd. In 2018, the Economic Development Board (EDB) was set up through the merger of the *Board of Investment*, *Enterprise Mauritius* and the *Financial Services Promotion Agency*, all engaged in trade facilitation and investment promotion.

#### 4.4 OBJECTIVE 3: PROMOTE SOUND PUBLIC FINANCIAL MANAGEMENT

##### 4.4.1 *Develop coordinated and coherent macroeconomic and sector policies and strategies and ensure that they are clearly expressed by developing MTEFs and preparing the PB so that the budget is managed credibly*

Alongside the medium-term Macroeconomic Framework<sup>20</sup>, Government also publishes its Fiscal and Debt Management strategies. These are developed in consonance with the macroeconomic outlook, while taking into consideration the present context. The 2020-21 fiscal policy was developed in response to the COVID-19 pandemic and its impact on debt relative to GDP. Thus, our fiscal strategy aims at reducing the debt ratio, limiting the interest payment to GDP ratio to below 3.5 per cent over the medium term, while ensuring that sufficient resources are provided to support the vulnerable groups, and boost investment and economic growth.

Our strategy includes a number of important actions, namely (i) strengthening revenue collection and implementing a whole-of-government approach to cash management; (ii) reducing the operating budget of Government through greater efficiency while enhancing effectiveness in service delivery; (iii) prioritizing capital projects and programmes to unlock growth and ensure well-being of our citizens; (iv) reviewing the operations of statutory bodies and local authorities to limit their dependence on the national budget; and (v) disposing of non-strategic assets and ensure better returns on investments.

In addition, to tighten control on recurrent expenditure and ensure more resources to mitigate the impact of the COVID-19 pandemic on the economy, a number of measures were announced in the 2020-2021 Budget Speech. These include, inter alia, limited recruitment in the public service, deferment of the implementation of the PRB Report with regard to the salary review, no cash refunds for unutilized sick leaves for 2020, encashment of passage benefits is limited to travelling abroad, local tourism and for expenses for medical and educational purposes, and grants to parastatal bodies and local authorities were reduced.

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<sup>18</sup> The 11 public enterprises were the National Transport Corporation (NTC), Business Parks of Mauritius Ltd (BPML), Agricultural Marketing Board (AMB), Small and Medium Enterprise Development Authority (SMEDA), Mauritius Meat Authority (MMA), the National Housing Development Company (NHDC), Private Secondary School Association (PSSA), Edition de l'Océan Indien, Rose Belle Sugar Estate Board, Airport of Rodrigues Ltd, Cyber Properties Investment Ltd, Development Bank of Mauritius, Cargo Handling Corporation Ltd and the University of Mauritius.

<sup>19</sup> The five SOEs were Business Parks of Mauritius Ltd (BPML), State Property Development Company Ltd (SPDC), State Land Development Company (SLDC), le Belle Mare Tourist Village Ltd, Le Val Development Ltd and Les Pailles Conference Centre Ltd.

<sup>20</sup> Refer to 4.3.1 under Objective 2.

#### *4.4.2 Review the methodologies, and accounting and internal control manuals, to adapt them to the requirements of the results-based Performance Based Assessment (PBA)*

In April 2013, the Internal Audit Policy and Operations Manual, which delineates the policies, standards and procedures governing the internal audit function, was reviewed and published as part of the Financial Management Kit (Volume VI). The Manual reflects the new roles and responsibilities of Internal Control Officers and is in line with the standards and guidelines set by the *Essen*, published by the Institute of Internal Auditors Research Foundation.

Due to the prevailing COVID-19 pandemic and to strengthen internal Audit & Risk Management in the public sector, Government announced, in the 2020-2021 Budget Speech, the establishment of a risk management framework across Ministries and Departments.

Also, in view of modernizing the accounting and reporting framework, a roadmap has been established to implement accrual International Public Sector Accounting Standards (IPSAS) in the public sector. Hence, statutory bodies will have to prepare their Financial Statements on IPSAS basis instead of International Financial Reporting Standards (IFRS).

To increase the level of efficiency in the management of inventory, Government is implementing a computerized inventory management system (e-IMS). By end of 2021, the system will be deployed to all Ministries and Departments.

#### *4.4.3 Develop an appropriate training programme for civil servants regarding new programming and budgeting instruments*

Established in November 2015, the Civil Service College, Mauritius is mandated to provide training and development programmes to public officers, including officers of parastatal bodies and SOEs, both in Mauritius and Rodrigues. The programmes are designed to meet the needs of officers at all levels. Courses aim at developing leadership skills, effective communication and interpersonal skills, negotiation skills, competency-based programmes, increasing productivity and efficiency, amongst others.

The Ministry of Finance, Economic Planning and Development has conducted training sessions on the use of the e-budget and e-PSIP systems for analysis purposes. Relevant officers across Ministries and Departments were also trained on bids submissions and budget monitoring. Depending on the successful implementation of the other modules in the systems, continuous and advanced training will be dispensed.

#### *4.4.4 Introduce reforms for parastatal enterprises by promoting the principles of equity and efficiency and the limited regulatory role of a democratic state*

The CPRs, the implementation of the PSACF and education sessions on anti-corruption by ICAC in parastatal bodies focus on enhancing transparency, accountability and good governance in public bodies. These have led parastatal bodies to adopt policies on anti-corruption, equal opportunities, gifts and hospitality and conflict of interest in their respective bodies. Other instances, include the issue of best practices in corruption prone areas, such as on payment of overtime and mileage allowances, as well as amendments brought to the law.

#### *4.4.5 Parliament to establish mechanisms to facilitate rapid analysis of audit reports and improve the monitoring of whether the recommendations of the executive are implemented*

In view of enhancing the monitoring system, since Fiscal Year 2016/17, Ministries and Departments are required to submit an Annual Report on their financial and non-financial performance for the previous fiscal year and on their strategic direction for the following three fiscal years. The Annual Report should also include measures taken to address shortcomings identified by the Director of Audit and an implementation plan preventing recurrence of same.

#### *4.4.6 Parliament to accelerate the reform of parastatal enterprise, whose deficits and debts have started to weigh heavily on public funds, in order to improve the management of public resources*

Government undertook fundamental reforms by reviewing the effectiveness and efficiency of SOEs. Some examples, include, (i) in 2016, five SOEs engaged in property development and management were merged into one single institution; (ii) the contributions to the National Pension Fund, the National Savings Fund, the Human Resources Development Council (HRDC) training levies and the Workfare Programme Fund are now collected by the Mauritius Revenue Authority; (iii) service delivery of the National Development Unit and its 35 Citizens Advice Bureaus (CAB) are being improved; (iv) trade facilitation and investment promotion institutions were merged into one; and (v) the SME Mauritius replaced the SME Development Authority to better promote and develop entrepreneurship in the country.

### **4.5 OBJECTIVE 4: FIGHT CORRUPTION AND MONEY LAUNDERING**

#### *4.5.1 Strengthen efforts to convince key stakeholders and public that government is serious about the fight against corruption and that no one is immune to prosecution for corruption*

Mauritius ratified the AU Convention on Prevention and Combating Corruption on 04 May 2018 and signed the International Anti-Corruption Academy agreement. The island has been ranked first on the Ibrahim Index of African Governance (IIAG) for the past 10 years.

In the 2019 Corruption Perceptions Index, Mauritius is ranked 56<sup>th</sup> out of 180 countries. The Global Corruption Barometer – Africa 2019 Report also surveyed that 61 per cent of Mauritians thought corruption increased in the previous 12 months of publication of the Report in 2019.

To this regard, Government has set up a Committee at the level of the Ministry of Financial Services and Good Governance, to develop an Action Plan on how to improve the score and ranking of Mauritius on the Corruption Perceptions Index.

Despite the perception, Mauritius has established appropriate legal and institutional framework for the fight against corruption and money laundering. The setting up of ICAC in 2002 and continued provision of resources for ICAC to carry on its investigations, prevention and educational role in the fight against corruption shows the strong commitment of Government.

On the other hand, the MRA has a dedicated Internal Affairs Division which is responsible for its anti-corruption policy and integrity promotion. The Division has reinforced its capacity by adopting a three-pronged approach to tackle corruption. An online complaint management system has been developed to allow stakeholders to report corruption. The MRA has embarked on Corruption Risk Mapping for the detection of corruption risks in the systems and processes and devised measures to combat these risks. The MRA also runs workshops, seminars and an online module to sensitize shareholders on issues related to integrity.

In 2017, the FSC adopted a comprehensive anti-corruption policy committing to use all available means and resources at its disposal to combat corruption in all its forms at all times. The policy is available online for public consultation<sup>21</sup>.

In September 2018, the FSC signed several Memoranda of Understanding with law enforcement agencies, including a tripartite Memorandum of Understanding with ICAC and the FIU, for the exchange of information in accordance with international standards and in view of reinforcing collaboration amongst institutions in the fight against crime, corruption, money laundering and financing of terrorism.

#### *4.5.2 ICAC should conduct surveys on corruption more frequently than once every six years*

The last national survey on the perception of corruption in Mauritius was conducted by an independent consultancy firm in 2014. The report was published in 2015. The ICAC intends to commission a new national survey on corruption in 2021. In parallel, internal mini-surveys and evaluation of ICAC's activities and projects are conducted on a regular basis.

#### *4.5.3 Reconsider the requirement that ICAC can only prosecute corruption cases with the approval of the DPP*

Due consideration is being given to this aspect in the context of the review of the legislative and institutional framework to come up with the proposed Financial Crime Commission. It has been proposed for the ICAC to have prosecutorial powers with the same process as the Office of the Director of Public Prosecutions to determine whether or not there should be a prosecution.

#### *4.5.4 Investigate ways and means of increasing protection for whistle-blowers*

ICAC proposes the setting up of the proposed Financial Crime Commission as part of legal and institutional framework to reinforce protection of whistle blowers.

Following amendments brought to the Financial Services Act in 2019, the FSC will issue Guidelines to the industry on Whistleblowing Framework, which is currently under preparation.

The labour legislation was also amended and a new section was introduced in the Employment Relations Act, listing the circumstances under which a dispute on the reinstatement of a work, in relation to the termination of employment, may be reported to the Commission for conciliation and mediation. The Employment Rights Act has been repealed and replaced by Worker's Rights Act since 24 October 2019.

Moreover, in 2015, a Good Governance and Integrity Reporting Act was enacted and an Integrity Reporting Services Agency was established to promote transparency, good governance and integrity in Mauritius as well as to investigate cases on unexplained wealth.

#### *4.5.5 Explore ways and means to accelerate investigations conducted by ICAC*

ICAC implements an operational strategy for the conduct of investigations. These include, documented procedures for over 100 administrative and investigatory tasks, a case management system developed by UN Office of Drugs and Crime (UNODC) and aligned with a streamlined process for management of physical files and evidence, use of ICT for the analysis of bank statement and phone records in order to identify typologies, links and patterns. Furthermore,

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<sup>21</sup> The Anti-Corruption Policy of the FSC may be accessed via <https://www.fscmauritius.org/media/3918/fsc-anti-corruption-policy-2017.pdf> .

ICAC has its own Digital Forensics Laboratory used for the examination of digital evidence to support investigations.

#### *4.5.6 Establish a mechanism, at the highest level of government and in Parliament, to follow-up on the implementation of the recommendations and findings contained in the annual reports of ICAC and its CPRs*

Pending the proposals made to amend the Prevention of Corruption Act in view to make recommendations of CPRs mandatory, measures have been adopted to ensure implementation of recommendations made by the ICAC. In cases of non-compliance by public bodies, the Secretary for Public Service or Secretary to Cabinet issues circulars to enforce compliance.

#### *4.5.7 Strengthen the human resources capacity of the FIU*

The FIU has in 2020 recruited additional manpower to increase its existing employees. Furthermore, the FIU continues to provide employee development opportunities such as internal training programmes, leadership development and local as well as overseas technical training to its staff.

#### *4.5.8 Reinforce cooperation with neighbouring countries to deal with problems of tax evasion and money laundering*

Mauritius is an active member in various anti-corruption initiatives and fora. The country has subscribed to a number of international and regional conventions and protocols relating to the fight against corruption. These include the UN Convention Against Corruption, the UN Convention Against Transnational Organised Crime, the SADC Protocol against Corruption and the AU Convention on Preventing and Combating Corruption.

Since 2004, Mauritius is an active member of the SADC Anti-Corruption Committee, a regional platform for the sharing of experiences and best practices and enhancing mutual cooperation in combating corruption.

Mauritius also maintains bilateral partnership with several anti-corruption agencies in Hong Kong, Singapore, India, Malaysia, Madagascar, USA, United Kingdom, UNDP and the UNODC, among others. Many SADC countries, both English and French speaking countries in Africa have shown interest in learning from the Mauritian experience in the fight against corruption. On average, five countries conduct annual study tours in Mauritius for information sharing and capacity building purposes.

To enhance collaboration and secure assistance to facilitate Mutual Legal Assistance with regard to corruption and money laundering, ICAC has signed Memoranda of Understandings with 9 neighbouring countries.

As a member of ESAAMLG, Mauritius has signed a declaration on sharing of information with other members of ESAAMLG. Also, the FIU, under the Egmont Group Charter Memorandum, has signed some 29 MoUs with its foreign counterparts to exchange financial intelligence upon request from other overseas FIU on the basis of reciprocity and mutual agreement.

FATF recommendations with regard to inherent weaknesses identified are being addressed by the authorities. The legal framework to reinforce cooperation is being reviewed as part of the legal and institutional framework for the proposed Financial Crime Commission.

To date, Mauritius has 44 Double Taxation Avoidance Agreements (DTAAs), including 15 DTAAs with African countries, and 11 TIEAs in force. Mauritius is also party to the Convention on Mutual Administrative Assistance in Tax Matters, which allows exchange of information with over 100 countries.

For the year ended 31 December 2019, Mauritius processed a total of 272 Exchange of Information on Request (EOIR). For the period 01 January 2020 to 30 June 2020, a total of 119 requests for EOIRs were received.

Mauritius hosted the global conference on anti-corruption reform in SIDS in 2015 and 2016.

Amendments were also made to the Cooperatives Act in relation to reporting of suspicious transactions. Although, the Cooperative Credit Unions represent a medium-low risk of money laundering in Mauritius, capacity building, training and awareness programmes are being carried out with stakeholders of Cooperative Credit Unions to ensure the proper understanding and ensure that they are capable of fulfilling their AML/CFT obligations.

#### **4.6 OBJECTIVE 5: ACCELERATE REGIONAL INTEGRATION BY HARMONISING MONETARY, TRADE AND INVESTMENT POLICY**

##### *4.6.1 Increase efforts to inform the public about Mauritius' participation in African efforts at regional integration and about the rationale for, and the actual and potential gains of, this engagement*

Government has developed an Africa Strategy in view of promoting development on the continent. The strategy consists of (i) the Africa Centre of Excellence, a dedicated centre that showcases and facilitates investment in Africa; (ii) the Mauritius Africa Fund, with Government seed capital of MUR 500 million as equity financing for viable projects in African countries; (iii) a freight rebate scheme; (iv) a subsidized export credit guarantee insurance scheme; and (v) enhanced Government-to-Government (G2G) collaborations in the setting up of Special Economic Zones (SEZs).

The EDB has set up a special platform whereby potential investors can access reliable information on priority markets (16 African countries) as identified for Mauritian operators and professional service providers. The EDB also conducts a number of roadshows and investment promotion activities to enhance the visibility of Mauritius as a platform for investment in Africa.

The Mauritius Africa Fund was set up in view of encouraging domestic enterprises to invest in Africa. Government participates as an equity partner up to 10 per cent of the seed capital invested by the Mauritian operators in projects for SEZs with selected African countries (Ghana, Senegal, Côte D'Ivoire, Madagascar and Kenya). A five-year tax holiday has been introduced to allow companies for the development of infrastructure in SEZs. Moreover, to facilitate investors, an Africa Infrastructure and Industrialisation Fund (AIIF) will be set up. Mauritius has signed 21 DTAAs and 24 Investment Promotion and Protection Agreement (IPPAs) with African States, of which only 16 DTAAs and 10 IPPAs are in force. And, with the coming into effect beginning of 2021, the AfCFTA opens up trade opportunities on non - COMESA/SADC markets for Mauritian operators.

#### *4.6.2 Endeavour to ensure that, in its economic relations with African countries, economic gains are distributed more or less equally*

Government has established five Memoranda of Understanding to develop SEZs in Ghana, Senegal, Côte D'Ivoire, Madagascar and Kenya. These aim to assist in developing joint ventures and partnership agreements between African and Mauritian businesses, thus ensuring equal economic gains to both parties.

In view of improving our air and maritime connectivity, Mauritius has established Bilateral Air Services Agreements and signed Memoranda of Understanding with various African countries. These include, Botswana, Egypt, Ethiopia, Kenya, Malawi, Mozambique, South Africa, Swaziland, Tanzania, Zambia and Zimbabwe. Port-Louis is also connected via shipping lines to some African ports (Durban, Cape Town, Mombasa and Dar Es Salaam).

Mauritius will continue to implement a comprehensive Africa Strategy to increase trade and investment while sensitising Mauritian operators to establish regional value chains in manufacturing on the continent. This will have a direct positive impact on employment in Africa and increase the well-being and standard of living of the population involved both directly and indirectly.

#### *4.6.3 Strengthen the efforts to promote stronger political, social and cultural ties with Africa by facilitating movement and social and cultural interaction between Mauritius and Africa*

Mauritius as part of its efforts to consolidate its ties with Africa, is involved in the following initiatives:

- The Association des Parlementaires de la Commission de l'Océan Indien (APCOI) was set up in May 2016. In 2017, the APCOI Executive Committee undertook consultations on a draft regional action plan. Mauritius will negotiate with the Indian Ocean Commission (IOC) to secure funding under the "Paix, Stabilité et Gouvernance" project to finance the activities of APCOI.
- Mauritius also participates in SADC Electoral Observer Missions (SEOM) and activities of the SADC Organ on Politics, Defence and Security Cooperation. Guidelines are being developed for the deployment of SEOM in period of health emergencies.
- Mauritius is also represented in COMESA Committee of Elders and SADC Electoral Advisory Council. The government also implements a mechanism in Honour of SADC Founding Fathers' in recognition of their contribution to the region.

#### *4.6.4 Actively support efforts to rationalize by the SADC, COMESA and the East African community*

As a member of the two Regional Economic Communities (RECs), SADC and COMESA, Mauritius fully supported and participated in the negotiations leading to the adoption of the AfCFTA. As at end 2020, Mauritius has ratified the Agreement alongside 34 other African countries.

Mauritius was among the first countries to have submitted its market access offers with regard to the AfCFTA. With the AfCFTA becoming effective on 01 January 2021, Mauritius would benefit from preferential access to non-COMESA/SADC markets as well.



## 5.0 CORPORATE GOVERNANCE

Improvements in Corporate Governance are associated with increases in organisations' operational effectiveness and sustainability, financial efficiency, greater access to capital funding, higher values and stronger reputations.

### 5.1. GENERAL RECOMMENDATIONS

#### 5.1.1 *Strengthen the enforcement of existing standards and codes on corporate governance*

The Code of Corporate Governance for Mauritius was revised in 2016. The Code aims to encourage high quality corporate governance with inbuilt flexibility that allows organisations to adopt practices to their particular circumstances. It emphasizes the need for Board to focus on effective performance of their key tasks.

The Code is formulated so that organisations report on how they have applied each of the eight principles. It applies to public interest entities as defined by the Financial Reporting Act 2004, public sector organisations and other companies.

With the uncertainty surrounding COVID-19 and resulting disruptions in production and supply chains, affecting the operations of entities, the FRC issued new guidelines for companies to consider and assess the financial implications of COVID-19 while preparing their financial statements thus ensuring up-to-date and meaningful disclosure to users of financial statements.

Due consideration was also given by the FSC and CBRD following the confinement period in March 2020. The FSC extended the filing and reporting obligations of companies until 30 June 2020 and the CBRD extended the submission date of approval and filing of Financial Statements by one month.

#### 5.1.2 *Implement all the recommendations of the World Bank Report on the Report on the Observance of Standards and Codes (ROSC)*

As per the recommendation of the 2003 World Bank Report on the Observance of Standards and Codes (ROSC), the FRC was established in 2005. The FRC promotes high quality reporting of financial and non-financial information and ensures highest standards among licensed auditors. It enhances the credibility of financial reporting and improves the quality of accountancy and audit services.

The FRC is responsible for the issuance of licenses to auditors and the approval and registration of licences to individuals and audit firms. It also maintains a Register of licensed auditors which is regularly updated. The Council monitors the practice of licensed auditors with a view to ensuring high standards of professional conduct and practice. It is also empowered to investigate, under Section 78 of the Financial Reporting Act, on any complaint made against a licensed auditor.

In view of enhancing the credibility of corporate reporting, the FRC reviews the annual reports of public interest entities and enforces compliance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) and the International Standards for Auditing (ISA). It also monitors compliance by public interest entities with the reporting requirements specified in the Code of Corporate Governance of Mauritius.

In 2007, the Mauritius Institute of Directors (MIoD), a professional forum for directors and managers within the public and private sectors, was established. The Institute maintains a

Register of Directors and engages in Board appraisals, Corporate Governance Assessments, and ensures continuous professional development for Accountancy and Financial Services Professionals. In 2016, the MIOD launched the Women Directors Forum and, in 2017, a mentorship programme targeted for women directors.

Moreover, the Directors Development Programme was revamped to include the latest trends and best practices regarding corporate governance, together with the eight principles of the Code of Corporate Governance. The new programme, launched in 2019, is being run by the MIOD in collaboration with the Open University of Mauritius.

### *5.1.3 Ensure full compliance with the Code of Corporate Governance*

As per the Financial Reporting Act 2004, reporting on corporate governance by public interest entities and statutory bodies as listed in the Statutory Bodies Accounts and Audit Act (SBAAA) is mandatory.

Although the Code of Corporate Governance encourages voluntary disclosure, it has now become prescriptive for companies listed on the Official Market of the Stock Exchange of Mauritius (SEM). Since 2012, this is being monitored by the FRC.

In 2019, a new set of guidelines was issued with regard to reporting on compliance with the Code of Corporate Governance. Thus, a licensed auditor is required by law to consider the report on corporate governance submitted by the entity, verify the statement of compliance submitted and review the explanations provided for non-compliance with any requirement of the Code. The auditor has to make a declaration based on the compliance on behalf of the company. However, given the COVID-19 situation and to ensure information continues to flow to investors and support the continued functioning of the capital markets, the FRC relaxed some of its regulatory requirements by extending deadlines for audit practice review comments and allowing offsite reviews. Special guidelines were also issued to help auditors deal with the current COVID-19 situation and its inherent restrictions.

### *5.1.4 Explore the proper means to encourage shareholder activism*

The Listing Rules of the Stock Exchange of Mauritius Ltd was last amended in 2018. The rules are aimed at ensuring that the business is carried out with due regard to the investors' interests.

Most major asset classes can now be listed on the SEM. SME has over 200 listings, half of which are 'specialist securities'. As at June 2020, the SME had 27 securities on its Africa Board.

### Box 5.1: Corporate Governance Principles

**Principle 1: Governance Structure:** All organisations should be headed by an effective board. Responsibilities and accountability within the organisation should be clearly identified.

**Principle 2: The Structure of the Board and its Committees:** The Board should consist of independently minded directors. It should include an appropriate combination of executive directors, independent directors and non-independent non-executive directors to prevent an individual or a small group of individuals from dominating the decision taking process. The Board should be of a size and level of diversity commensurate with the sophistication and scale of the organisation. Appropriate Board Committees may be formed to assist the Board in the effective performance of its duties.

**Principle 3: Director Appointment Procedures:** There should be a formal, rigorous and transparent process for the appointment, election, induction and re-election of directors, as well as for planning the succession of all key officeholders. The search for board candidates should be conducted, and appointments made, on merit, against objective criteria (to include skills, knowledge, experience and independence, and with due regard for the benefits of diversity on the Board, including gender).

**Principle 4: Director Duties, Remuneration and Performance:** Directors should be aware of their legal duties. Directors should observe and foster high ethical standards and a strong ethical culture in their organisations. Each director must be able to allocate sufficient time to discharge his or her duties effectively. Conflicts of interest should be disclosed and managed. The Board is responsible for the governance of the organisation's information strategy, information technology and information security. The Board, Committees and individual directors should be supplied with information in a timely manner and in an appropriate form and quality in order to perform to required standards. The Board, Committees and individual directors should have their performance evaluated and should be held accountable to appropriate stakeholders. The Board should be transparent, fair and consistent in determining the remuneration policy for directors and senior executives.

**Principle 5: Risk Governance and Internal Control:** The Board should be responsible for risk governance and should ensure that the organisation develops and executes a comprehensive and robust system of risk management. The Board should ensure the maintenance of a sound internal control system.

**Principle 6: Reporting with Integrity:** The Board should present a fair, balanced and understandable assessment of the organisation's financial, environmental, social and governance position, as well as its performance and outlook, in its annual report and on its website.

**Principle 7: Audit:** Organisations should consider having an effective and independent internal audit function that has the respect, confidence and cooperation of both the Board and management. The Board should establish formal and transparent arrangements to appoint and maintain an appropriate relationship with the organisation's internal and external auditors.

**Principle 8: Relations with Shareholders and Other Key Stakeholders:** The Board should be responsible for ensuring that an appropriate dialogue takes place among the organisation, its shareholders and other key stakeholders. The Board should respect the interests of its shareholders and other key stakeholders within the context of its fundamental purpose.

**Source:** National Committee on Corporate Governance

### 5.1.5 Enforce the FSC's new Risk-Based Supervisory Framework effectively

Mauritius has established a comprehensive Risk-Based Supervisory (RBS) Framework since 2016. In response to international challenges, the RBS Framework is regularly reinforced.

In October 2019, the FSC revamped its supervisory framework for AML/CFT by adopting a more rigorous and extensive risk-based model with regard to the implementation of the AML/CFT RBS Framework, which is in line with international best practices. Amongst these are the following:

- To ensure proper implementation and enforcement, the FSC set up a dedicated AML/CFT Directorate with 19 staff members. The new Directorate consists of three Units, namely, the Risk Assessment Unit, the Policy/Intelligence Unit and the On-site/Offsite Inspections Unit.
- An AML/CFT Handbook, consolidating the Commission's guidance on anti-money laundering, financing of terrorism and financing of proliferation of weapons of mass destruction, and designed to guide financial institutions in meeting their obligations under the FIAML Act and Regulations, was launched on 13 January 2020.
- In view of enhancing cooperation amongst local AML/CFT regulatory and supervisory entities, a Memorandum of Cooperation was signed on 26 August 2020. The signatories comprised, the FSC, the BOM, the Attorney General's Office, the FIU, the Registrar of Companies, the Gambling Regulatory Authority, the Registrar of Associations and the Mauritius Institute of Professional Accountants. The memorandum will promote policy formulation, exchange of information and operational coordination to effectively combat money laundering and the financing of terrorism and proliferation.
- On 29 October 2020, the FSC became signatory to the Group of International Finance Centre Supervisors (GIFCS) Multilateral Memorandum of Understanding (MMoU). The GIFCS MMoU forms the basis of cooperation among Trust and Company Service Providers (TCSP) supervisors worldwide. The FSC provides further evidence of its commitment to high standards of supervision, including in the important area of AML/CFT.
- The Financial Services Institute (FSI), in collaboration with the FSC and the FIU, conducted a

#### Box 5.2: Financial Services Products in Mauritius

The Financial Services Act 2007 was amended to expand the offerings of the financial services sector. These include:

The Global Legal Advisory Scheme was introduced to allow international law firms to set up operations in Mauritius and advise on matters relating to global business, cross-border transactions and other laws of Mauritius.

The Investment Banking License is an umbrella type of license and was introduced to facilitate the conduct of business for enterprises wishing to carry out the activities of investment Dealer (full service), Investment Adviser (Unrestricted), Investment Adviser (Corporate Finance), Asset management and Distribution of Financial products under one roof.

Laws, like the Limited Partnership Act 2011, Foundations act 2012 and the Limited Liability Partnership Act 2016, were all enacted to add new legal vehicles (limited partnership, foundations, limited liability partnerships respectively) to the landscape.

**Source:** Ministry of Financial Services and Good Governance

number of outreach programmes to FSC licensees across different sectors. Participants comprised representatives of Management Companies, TCSPs, including Directors, Money Laundering Reporting Officers (MLROs) and Compliance Officers. Licensees were reminded of their obligations under the RBS Framework, especially with regard to compliance on consumer due diligence, record-keeping, beneficial ownership and enhanced measures as well as Targeted Financial Sanctions (TFS). In addition, the FSC has also been engaging with financial institutions through the AML

Practices Task Force meetings and industry workshops where the results of the National Risk Assessment, their use in conducting risk assessments as per the FIAMLA and the application of the risk-based approach were communicated.

- Furthermore, to ensure the continuous transfer of knowledge and trainings across the FSC and the financial services sector, capacity building was provided to officers of the newly established AML/CFT Directorate. Officers attended a series of Train-the-Trainer programs on RBS Framework, on-site inspections, Statutory Obligations for Trustee to maintain beneficial ownership information and proliferation financing by international experts in the sphere of AML/CFT.
- In accordance with the recommendation of the Forum on Harmful Tax Practices (FHTP) of the Organization for Economic Cooperation and Development (OECD) in 2018, Section 6 relating to restrictions on captive insurance business was amended, and Section 8A on conduct of business was inserted in the Captive Insurance Act. Also, Sections 2 and 13 were amended to ensure consistency with the new Global Business regime. Amendments were also made to the legislation to require captive insurers to (i) employ an adequate number of qualified people and (ii) have a minimum expenditure proportionate to their activities.
- In 2017, the Digital Policy Guidelines were issued providing a common set of standards for insurers to follow, hence ensuring sound conduct and fair treatment of policyholders when insurance policies are issued in digital format.
- Moreover, in December 2020, the FSC published the Settlement Framework through which timely and proportionate enforcement outcomes can be achieved in appropriate cases. To encourage early Settlement, the FSC will apply a graduated penalty reduction scheme to the administrative penalties to be imposed in line with practices adopted by peer regulators.

## 5.2 OBJECTIVE 1: PROVIDE AN ENABLING ENVIRONMENT AND EFFECTIVE REGULATORY FRAMEWORK FOR ECONOMIC ACTIVITIES

### 5.2.1 *Government to encourage family-owned enterprises to promote transparent and competitive recruitment practices that benefit other qualified persons*

Given that family-owned companies dominate the private sector in Mauritius. The new Code of Corporate Governance 2016 provides guidelines and best practices in terms of standards for good corporate governance for family-owned companies.

In particular, to ensure sustainable growth of family-owned enterprises, the Code advises the appointment of independent non-executive directors. The Code also encourages the setting up of additional Committees, such as family assembly and family council to convey family expectations to the Board. This intends to give comfort that the Board, although consisting of independent directors will take into consideration the specificities of the family construct in decision-making processes.

### 5.2.2 *Government to develop an effective regulatory framework, and clarify the reporting framework, for SOEs*

Government launched a web-based reporting portal, the Parastatal Information Management System (PIMS). The PIMS mandates SOEs to electronically submit financial and non-financial information including revenue, costs, profit, assets, liabilities and number of employees. The system also allows for uploading of periodic financial statements (annual and quarterly reports) in a PDF format.

To promote the development of the financial services sector, laws, such as the Limited Partnership Act 2011, Foundations Act 2012 and the Limited Liability Partnership Acts 2016 were enacted, thus adding new legal vehicles to the legal landscape.

Online platforms for submission of applications for licenses and dissemination of financial and statistical information to the FSC have also been introduced as an additional means of business facilitation.

### 5.3 OBJECTIVE 2: ENSURE THAT CORPORATIONS ACT AS GOOD CORPORATE CITIZENS WITH REGARD TO HUMAN RIGHTS, SOCIAL RESPONSIBILITY AND ENVIRONMENTAL SUSTAINABILITY

#### 5.3.1 *Corporate Social Responsibility (CSR)*

Mauritius is one of the first countries in the world to have made it mandatory for profit making entities to devote 2 per cent of their book profits to Corporate Social Responsibility (CSR) activities since 2009.

The Income Tax Act 1995 provides that every company is to set up, each year, a CSR Fund equivalent to 2 per cent of its chargeable income of the preceding year. 50 per cent of the amount of the CSR Fund should be remitted to the MRA and the remaining amount may be used to (i) implement a CSR Programme as per the company's own framework; (ii) to finance an NGO implementing a CSR programme in one of the priority areas identified.

In March 2020, Government signed a Memorandum of Understanding with Standard Chartered Bank for the development of a Sustainable Financing Framework for Mauritius. The new Framework caters for the issuance of new product offerings in terms of green, blue or sustainability bonds on the SEM. These new sources and channels for mobilizing finance will be used to fund sustainable development projects geared towards energy efficiency, clean transportation and sustainable waste management amongst others, in line with the objective of making Mauritius an inclusive green economy.

#### 5.3.2 *Workers' and Employment rights*

To improve the standard of living and conditions of workers at the lower end, Government introduced the national minimum wage and the negative income tax. The Employment Relations Act was amended, in 2019, with a view to promoting harmonious industrial relations between workers, trade unions and employers.

In addition, Government replaced the Employment Rights Act 2008 by the Workers' Rights Act in 2019. The Act provides a modern and comprehensive legislative framework for the protection of workers.

As per the International Labour Organisation (ILO) Convention, the new Act regulates the conditions of work and entitlements to end-of-year bonus, leaves (sick leave, annual leave, vacation leave), ensures equal pay for equal work and, protects the worker from discrimination.

The Workers' Rights Act also makes provision to recognize the full length of service of a worker, irrespective of the number of employers he has worked for through the Portable Retirement Gratuity Fund.

Furthermore, a Workfare Programme Fund has been established to entitle laid-off workers where the enterprise was declared insolvent, to benefit a transitional unemployment assistance.

To curb the harmful effect of COVID-19 on the economy and the labour market, Government supported enterprises, jobs and income through the Wage Assistance Scheme and the Self-Employed Assistance Scheme. Alternative working arrangements, such as the Work-from-Home and teleworking were also adopted.

Necessary steps were also taken to further protect the rights of workers and prohibit employers from terminating workers' employment if they are receiving financial assistance from Government in context of the COVID-19 pandemic.

### *5.3.3 Environmental sustainability*

The Government envisions a cleaner, greener and safer Mauritius. In this regard, a number of legislations, institutional mechanisms, policies, strategies and action plans have been implemented to ensure sound environmental and efficient resource management. The Environment Protection Act is as such, the main legal instrument for the protection of the environment and control of pollution. It ensures that the well-being and health of the general population is not impacted by way of air emissions, dust, noise, odour, wastewater, solid waste and chemicals amongst others.

#### *5.3.3.1 Development control and planning*

The Environment Impact Assessment (EIA) and Preliminary Environment Report (PER) mechanism provides for the planning, development control and monitoring of scheduled undertakings with significant impacts on the environment. Guidelines prepared as part of the EIA/PER mechanism help developers integrate eco-friendly practices in their development to reduce ecological footprint. These include use of energy efficient lighting and appliances, use of renewable energy (solar water heaters, Solar PV), rainwater harvesting, reuse of treated wastewater and composting.

Planning Policy Guidance also assist in locating polluting activities away from residential settlements and environmentally sensitive areas such as rivers, reservoirs, forests.

#### *5.3.3.2 Pollution Prevention and Control*

Monitoring and enforcement of regulations, standards and guidelines such as Standards for air, drinking water quality, guidelines for inland surface water quality (1998) and guidelines for coastal water quality (1999) ensure protection of the environment. Regular monitoring of air, water and soil by the National Environment Laboratory ensures compliance with prescribed environmental standards. Air quality is monitored on a 24-hour basis through 3 fixed air monitoring stations in town centres.

The Environment Protection (Control of Noise) Regulations control noise which a major environmental nuisance giving rise to lots of public complaints, due mainly to juxtaposition of residential, religious, commercial and industrial activities. The keeping on any premises, any animal which makes noise and whose noise unreasonably interfere with peace, comfort and convenience of another person is also an offence. The legislation also prescribes maximum exposure limits in decibels for industrial and neighbourhood noise for major activities such as power plants, industries, multi-purpose halls.

To address air emissions from traffic, over the years the quality of fuel has been improved through the introduction of low sulphur fuels (50ppm) with the intention of moving to ultra-low sulphur fuels soon. Mauritius introduced MID levy tax on fuel oil and coal. Moreover, fiscal incentives for the purchase of hybrid and electric cars have been developed to increase the number of hybrid

and more efficient motor vehicles. Excise duty and registration cost on electric and hybrid motor vehicles have been halved.

The development of standards for air and stack emissions has prompted industries to install electrostatic precipitators, wet scrubbers in their chimney to reduce emissions. The Environment Protection (Standards for Air) Regulations 1998 has been reviewed and aligned to international standards to strengthen air emissions standard for industrial activities.

In addition, the Environment Protection (Industrial Waste Audit) Regulations requires industries to conduct a waste audit for the assessment of environmental impacts. It also prompts industries to optimise resource use, develop waste management systems and comply with prescribed discharge and emissions standards and regulations. Several large industries are now aiming at adopting International Environmental Management Systems like ISO 14001.

An Interim Hazardous Waste Storage Facility is operational at la Chaumière since 2017. This ensures proper collection, storage, and prompt exportation of industrial and chemical wastes, including paint, obsolete pesticides, pharmaceuticals, gas cylinders and aerosols to licensed disposal facilities.

Government came up with a “civic amenity centre” which is operational since December 2020. The centre allows households to dispose of their bulky wastes including construction and demolition debris and waste oil.

Legislation with regard to plastic bags has been further strengthened. The Protection (Banning of Plastic Bags) Regulations 2020 with stronger penalties to deter the use of plastic carry bags has been promulgated.

Moreover, a new Environment Protection (Control of Single Use Plastic Products) Regulations 2020 has been introduced to ban the use of plastic cutleries, bowls, plates, trays and take-away amongst others.

An Extended Producer Responsibility Scheme is being developed to put the responsibility of collection, disposal and recycling of electronic waste upon the importers and distributors.

### *5.3.3.3 Sustainable Consumption and Production*

A National Programme on Sustainable Consumption and Production (2008 -2013) for Mauritius was developed with focus on efficient use of resources, waste minimization and recycling, education and communication for sustainable lifestyles. A number of initiatives including awareness raising and sensitisation have been undertaken, in particular with regard to energy efficiency, sustainable lifestyle (composting, rainwater harvesting, use of solar water heaters), sustainable buildings amongst others. To-date, 3 eco-labels for textile products, paints and chemicals and IT equipment have also been developed under this programme.

Major achievements and success stories relate amongst others to:

- The shift to energy efficient lightings and equipment, recycling of paper and paperless meetings and correspondences, shift to solar water heating and lighting in residential, public and private sector buildings. Street lights are being progressively replaced by solar lighting systems.
- Amendment of the Public Procurement Act in 2012 to integrate sustainable procurement criteria in the procurement process for the purchase of goods and services (computers and IT equipment, cabinetry and furniture amongst others).



- The promulgation of the Energy Efficiency Act in 2011, the establishment of the Energy Efficiency Management Office (EEMO), development of Energy labels (refrigerators, dishwashers, air conditioners and washing machines).
- Development of Policies with regards to energy auditing with mandatory energy audits required for large energy consumers using 15 toe annually equivalent to 174,418 kWh.
- A study on 'Sustainable Buildings and Constructions' in 2010 led to the drafting of policies and guidelines as well as the development of a Sustainable Building Rating System for Mauritius. Based on this study and the ensuing amendments made to the Building Control Act 2012, sustainable designs have been developed for public buildings such as schools and community centres and prototypes have been built to encourage replication. Additionally, a mandatory audit exercise is being carried out in large consumer buildings, including hospitals, prisons and court houses to improve their energy use and efficiency.

The private sector has also adopted this sustainability pathway by designing their buildings to conform to the established criteria.

To enhance sustainable consumption and production pattern and to transition to a green economy, the Republic of Mauritius is implementing the SWITCH Africa Green project. This project is a European Union initiative, aimed at supporting and promoting the development of green businesses and eco-entrepreneurship, based on the adoption of sustainable consumption and production practices for SMES in the Manufacturing, Agriculture and Tourism sectors. A green certification, the MauriGAP has been developed to certify planters who adhere to sustainable agricultural practices. There has been the setting up of new and innovative business streams such as in recycling and industrial symbiosis, bio-farming, use of natural products in handicraft making, production of carry bags and beauty products.

For sustainable waste management in industries, industrial symbiosis has been initiated to enhance resource efficiency of industries through material tracking.

Furthermore, the Programme National d'Efficacité Energétique (PNEE), a public/private initiative, offers Mauritian companies technical and financial assistance to reduce energy consumption, have more competitiveness and be eco-friendlier while remaining competitive.

The 'Greening of the Public Sector' project is another major initiative in the pipeline. It aims to encourage public organisations to green their activities through the adoption of best environment practices. These include conservation of energy and water, waste minimization, paperless work, the adoption of sustainable technology and business practices to sustain and improve service delivery.

In line with the SDGs, the private sector has regrouped itself, in collaboration with the UN Global Compact to virtually launch the first regional network in Africa for Mauritius and the Indian Ocean. The participating companies are committed to the 10 principles of the UN Global Compact on human rights, labour, environment and anti-corruption and to take action to advance the SDGs.

To date, there are 16 companies listed as constituents of the SEM Sustainability Index (SEMSI).

## 5.4 OBJECTIVE 3: PROMOTE THE ADOPTION OF CODES OF GOOD BUSINESS ETHICS IN ACHIEVING THE OBJECTIVES OF CORPORATIONS

### 5.4.1 *ICAC be provided with the necessary resources, financial and human, to enable it to track corruption and money laundering and to educate the public more efficiently*

ICAC has a reasonable level human resources in terms of skills and competencies to pursue its mandate under the Prevention of Corruption Act 2002. It also has its own Digital Forensics Laboratory for the examination of digital evidence to support its investigations.

In 2018, the Declaration of Assets Act has empowered the ICAC with new powers in terms to monitoring the assets and liabilities with a view to detect and investigate corruption and money laundering offences or illicit enrichment.

Sensitisation and empowerment workshops are regularly organised by the ICAC with participants from different background and professions, including the public and private sectors, NGO's, trade unions, youths and the community at large.

In the wake of the AML/CFT reforms being brought by the authorities in compliance to the FATF Recommendations to address the shortcomings undermining the effectiveness of the AML/CFT safeguards, significant changes were brought to the legislative framework. Thus, amendments were brought to the Financial Intelligence and Anti-Money Laundering Act (FIAMLA) 2018, the Anti-Money Laundering and Combatting the Financing of Terrorism and Proliferation (Miscellaneous Provisions) Act 2019.

In 2019, Mauritius also enacted the United Nations (Financial Prohibitions, Arms Embargo and Travel Ban) Sanctions Act, targeting financial sanctions under the United Nations Security Council Resolution (UNSCR) 1373 (2001) and the Islamic State in Iraq and the Levant (ISIL) (Da'esh) and Al-Qaida, the 1988 and the Democratic People's Republic of Korea (DPRK) sanctions regimes.

A Whistleblowing Council, a joint initiative of the Mauritius Institute of Directors and Transparency Mauritius is being proposed to combat corporate corruption and enhance business transparency.

The Integrity Reporting Services Agency has conducted the first phase of its national campaign to raise awareness and inform the public of the Good Governance and Integrity Reporting Act. Additional trainings delivered by international experts is being provided to better equip officers to combat money laundering.

### 5.4.2 *ICAC be given the power to prosecute and that its areas of competence be clearly specified in order to avoid overlaps with other judicial bodies*

As per Section 82 of the Prevention of Corruption Act 2002, the ICAC has the power to prosecute its own cases with the consent of the Director of Public Prosecutions.

A Memorandum of Understanding has been signed between ICAC and the Commissioner of Police to ensure proper coordination, cooperation and information sharing, thereby avoiding duplication of investigations by the ICAC and Police. It also ensures that parallel financial investigations are carried out when it concerns financial crimes and money laundering offences.

### 5.4.3 All private and public bodies be invited to include the Code of Ethics in their management guidelines

To further promote and instill ethical conduct among public officers, the Ministry of Public Service, Administrative and Institutional Reforms published a *Code of Ethics for Public Officers*.

The Public Private Platform Against Corruption, co-chaired by ICAC and Business Mauritius, encourages private entities to engage in the fight against corruption. A new Code on Corporate Governance together with its eight principles, was adopted in 2016. Various professional associations and public bodies have developed their own codes of conduct in line with the Code of Corporate Governance.

## 5.5 OBJECTIVE 4: ENSURE THAT CORPORATIONS TREAT ALL STAKEHOLDERS (SHAREHOLDERS, EMPLOYEES, COMMUNITIES, SUPPLIERS AND CONSUMERS) FAIRLY AND JUSTLY

### 5.5.1 Rights of Shareholders:

The Companies Act 2001 safeguards rights and obligations of the shareholders of all companies, including those listed on the SEM. As per the Act, the liability of a shareholder is limited to, inter alia, any amount unpaid on the shares held. The rights attached to a class of shares cannot be varied unless approved by a special resolution or by consent in writing of at least 75 per cent of the holders of that class of shares.

Major transactions, including acquisition or disposals by the company, have to be approved at the shareholders meeting. A shareholder who dissents from same, has the right to be bought out by the company at a fair value. Quorums are usually determined by the constitution of the company. Where the quorum is not present, no business can be transacted at a meeting of shareholders.

The Act also provides for a number of compulsory disclosures to be made to shareholders, including the obligation to communicate the annual report to shareholders. Shareholders are ensured reasonable opportunities to discuss and comment on the management of the company, and shareholders may pass a resolution making recommendations to the board on matters affecting the management of the company. Where such a resolution is passed by way of special resolution, the recommendation is binding on the board.

Also, any present or former shareholder who considers to be prejudiced by the way the affairs of the company was conducted, may apply to court for an order.

Also, the new Code of Corporate Governance provides that the Board ensures the interests of its shareholders. Nevertheless, compliance with the Code is not mandatory for all types of business organisations. Only those that are considered as “Public Interest Entities” in line with the Mauritius Financial Reporting Act 2004 are required to abide by the Code.

In April 2020, the Listing Rules of SEM was amended to lower the threshold above which related party transactions will need to be approved by the non-interested shareholders. The Companies Act was also amended in 2020 to extend the notice period for convening a shareholders’ meeting.

### 5.5.2 Rights of Minority Shareholders:

The Companies Act safeguards the rights of all shareholders and provide for protective measures in the form of corrective actions to be undertaken by the minority shareholders in the event that the latter feels prejudiced. The aggrieved minority shareholders can avail of the different types

of judicial means of redress to bring an action against individual directors constituting the Board or the company itself. However, these may be time-consuming and costly to minority shareholders.

The Fifth Schedule of the Companies Act (paragraph 2(d)(i)) provides that an accidental omission to give notice of a shareholder's meeting or the failure to receive notice of a meeting by, a shareholder, shall not invalidate the proceedings at that meeting. This provision needs to be urgently reviewed as Board of Directors may take unfair advantage and prevent minority shareholders to attend shareholders' meeting.

At present, there is no legal requirement for companies to establish a framework to ensure that the minority shareholders are made aware of their rights, nor any requirement for representation of small shareholders on the Boards of private companies.

Section 107 (1) of the Act provides that shareholders may discuss and comment on the management of the company at a meeting of shareholders. However, any resolution passed under Section 107 of the Act must be special resolution, that is, a majority of 75 per cent of the votes of those entitled to vote.

Companies holding global business licenses issued by the Financial Services Commission (FSC) and authorized companies, are dispensed from certain requirements, including Section 178 of the Companies Act. This section deals with the protection of prejudiced shareholders, which is the basis of the main protection available to minority shareholders faced with an unjustified management of their company being oppressive, unfairly discriminatory and/or unfairly prejudicial towards them.

Section 111 of the Securities Act 2005 classifies insider dealings as a most serious market offence, whereby a person found guilty is liable to a fine ranging from MUR 500,000 to MUR 1 million, together with an imprisonment of at most 10 years. The FSC, as part of its supervisory functions, investigates into potential cases of insider dealings. It may liaise with the SEM and the Central Depository Company Ltd to collect preliminary data.

### *5.5.3 Establish a centralized credit bureau for individuals; creditor rights and personal insolvencies; and debtor counselling service*

Established in 2004, the Mauritius Credit Information Bureau (MCIB) is a repository of credit information, both positive and negative, on all recipients of credit facilities and guarantors, other information as may be collected from Utility bodies, Hire Purchase Companies and such other information that may reasonably assist in ensuring the soundness of the credit information system.

It directly assists in fighting over-indebtedness of households, which has detrimental effects on family life. The MCIB provides credit granting institutions with timely information that enables them to make more informed credit decisions and promote a disciplined credit culture in the population.

The MCIB maintains a credit profile report based on data provided by banks, leasing companies, insurance companies, utility bodies, microfinance companies and other participants who have issue credit facilities. The report contains separate and distinct records for each credit facility registered in the MCIB Database in the name of a borrower or guarantor. It is mandatory for all participants of the MCIB to consult the MCIB before approving, increasing or renewing a credit facility.

The Borrower Protection Act 2007 regulates credit agreements of a sum not exceeding Rs 2 million and stipulates the framework for the protection of borrowers and obligations of both the borrowers and lenders. The Insolvency Act 2009 amends and consolidates the law relating to insolvency of individuals and companies and the distribution of assets on insolvency-related matters.

#### *5.5.4 Establish the Mauritian Intellectual Property Rights Commission; and draft a bill to deal with pirated and counterfeit goods*

The Industrial Property Act was adopted by the National Assembly in 2019. It is a consolidated Act encompassing all different elements of Industrial Property, namely, patents, trademarks, industrial designs, utility model, plant varieties, geographical indications and layout design of integrated circuits. The Act also makes provision for the accession of Mauritius to the World Intellectual Property Organisation (WIPO)-administered treaties, namely the Patent Cooperation Treaty for the international registration of patents, The Hague Agreement for the international registration of industrial designs and the Madrid Protocol to facilitate the registration of trademarks.

In September 2020, Mauritius acceded to the African Regional Intellectual Property Organisation (ARIPO).

In view of ensuring proper implementation of the Act and subsequent obligations under the various international Agreements, Treaties and Protocols, resources, including training and capacity building will have to be provided to the Industrial Property Office, currently under the aegis of the Ministry of Foreign Affairs, Regional Integration and International Trade.

## **5.6 OBJECTIVE 5: PROVIDE FOR THE ACCOUNTABILITY OF CORPORATIONS, DIRECTORS AND OFFICERS**

### **5.6.1 Responsibilities of Boards of Directors:**

The Code of Corporate Governance adopts a principles-based as opposed to rules-based approach. This provides entities with the flexibility to adopt systems and procedures that suit their respective circumstances.

However, the Code is prescriptive for companies listed on the Official Market of the SEM.

The Code requires that the Board have as Directors, persons who are independent from the company and any major shareholder, thus avoiding conflict of interests. In view of ensuring more representation of small shareholders on Boards, policy discussions with relevant stakeholders may be held.

The MIoD, since its incorporation in 2007, has trained more than 900 Directors and Senior Executives. The MIoD aims at working on developing and promoting good corporate governance practices through its Directors Development Programme. The Programme, which has been revamped to assist existing Directors and aspiring ones to strengthen and master governance practices with innovative tools and resources, is currently being run jointly as an award course by the Open University of Mauritius and the MIoD.

Over the years, the MIoD has broaden its scope of activities to include advocacy. It has initiated and runs several Fora and Councils which look at international and national trends and issues that could trigger discussions around best practices that could be adopted and implemented in

organisations. These include the Audit Committee Forum, Directors Forum, Company Secretary's Circle, Private Sector Anti-Corruption Task Force, Whistleblowing Council and the Women Directors Forum.

For the purpose of demonstrating management and control, Global Business licensees are required to appoint at least 2 resident directors on their Boards. There are otherwise no legal restrictions to appoint non-resident directors on Boards of FSC licensees. While approving the appointment of directors on its licensees, the FSC has regards to the fitness and propriety of the directors and their ability to perform the relevant functions efficiently and with due care, skill and diligence.

It is mandatory for Statutory bodies to prepare their financial statements in accordance with IPSAS. The Statutory Bodies (Accounts and Audit) Act sets deadlines for submission of their Annual Report, including Financial Statements. Also, the auditor is required by law to submit his audit report to the Board of statutory body within 6 months of the date of receipt of the Annual Report.

Furthermore, amendments were brought to the Financial Reporting Act requiring every statutory body, classified as public interest entity, to adopt and implement the National Code of Corporate Governance. The auditor is also required to report on the extent of compliance with the National Code of Corporate Governance disclosed in the Annual Report of the public interest entity and on whether the disclosure is consistent with the requirements of the Code.

#### 5.6.2 Reporting Guidelines for Corporations:

The FRC aims to enhance quality reporting and monitors Annual Reports submitted by public interest entities and the practice of Auditors. As and when required, the FRC issues necessary Guidelines thus enhancing consistency in reporting on corporate governance. During this review exercise, an improvement in the reporting and adoption of both the national Code of Corporate Governance and the International Financial Reporting Standards was noted.

The FRC has recruited a number of people to reinforce its monitoring team. Regular training and capacity building is also provided to the staff of the FRC.

The Financial Reporting Act, enacted in 2004, caters for the regulation, monitoring and sanctioning of the accounting and auditing industry. The FRC and the Mauritius Institute of Professional Accountants (MIPA) have been established in 2005 to oversee the practices of the auditors and the professional accountants respectively.

Auditors and professional accountants are required by law to be registered with the FRC and MIPA, respectively. The Council is also empowered to set standards to develop, issue and keep up-to-date financial reporting and accounting standards, and ensure consistency between the standards issued and the International Financial Reporting Standards.

The Act also makes provision of sanctions, in the form of warning, suspension or cancellation on Auditors and Accountants. In 2018, amendments were made to include fines and penalties for breaches of the Financial Reporting Act.

Moreover, Auditors are required to carry out their functions in full independence and not act in any manner contrary to the Code of Professional Conduct and Ethics; or engage in any activity which is likely to impair their independence as Auditors. As per amendments made in 2016 to the Act, listed entities are required to rotate their Auditors every seven years.

SEM encourages companies to follow the Integrated Reporting principles, through its participation in Corporate Reporting Awards for listed companies.

## 6.0 SOCIO-ECONOMIC DEVELOPMENT

This last chapter deals with progress made on seven broad areas namely (1) agriculture and food security (2) poverty alleviation and social protection schemes for vulnerable groups (3) health (4) access to water, electricity and housing (5) education (6) gender equality and (7) economic empowerment.

### 6.1. GENERAL RECOMMENDATIONS

#### 6.1.1 *The international commitments that Mauritius has made be disseminated to, and popularized with, all stakeholders who are likely to benefit from them*

Government has established a comprehensive strategy to communicate international commitments to which Mauritius is party to. These are communicated via the government portal, the press, both written and audio-visual and more recently through the social media.

In 2013, the Mauritius Trade Easy, a comprehensive trade portal, aiming at providing information on opportunities that exist on the regional and international markets under the different Agreements, was launched. The portal, supported by the Ministry of Foreign Affairs, Regional Integration and International Trade, is accessible to all. The business community, in particular SMEs and the public at large are able to access invaluable import and export information on additional market opportunities. The portal also provides updates on multilateral, regional and bilateral trade agreements that Mauritius has signed. Information with regard to the recently negotiated Agreements of Mauritius such as the AfCFTA, the Mauritius-China Free Trade Agreement and the UK-ESA Economic Partnership Agreement will be in force as of 01 January 2021, are published on the website (<http://www.mauritustrade.mu>).

Information relating to taxation and investment opportunities are available via the websites of the Mauritius Revenue Authority<sup>22</sup> and the Economic Development Board<sup>23</sup>, respectively. Other updates are posted on the government portal as and when available. Furthermore, sector specific Memoranda of Understanding, Agreements and Conventions signed by Mauritius with a bilateral partner or in a multilateral context, are published on the website of the concerned institution. With regard to financial services, relevant information is published on the website of the Financial Services Commission.

### 6.2. OBJECTIVE 1: PROMOTE SELF-RELIANCE IN DEVELOPMENT AND BUILD CAPACITY FOR SELF-SUSTAINING DEVELOPMENT

#### 6.2.1 *Government develops a strategy and policy for agricultural diversification that prioritises food security in Mauritius*

Agriculture, which has played a pivotal role in our socio-economic development, contributed 3.3 per cent to GDP to the Mauritian economy in 2019<sup>24</sup>. Though we produce a wide range of crops and livestock, it is estimated to represent only 23 per cent of our local food consumption requirements. The island is self-sufficient in fresh vegetables, local fruits, poultry meat and eggs, except during off-season imports of selected vegetables and when there is a natural calamity.

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<sup>22</sup> <https://www.mra.mu/index.php/taxes-duties/international-taxation>

<sup>23</sup> <https://www.edbmauritius.org/info-centre>

<sup>24</sup> Source: Statistics Mauritius



The lockdown in March 2020 due to the pandemic has adversely affected production during the first semester of 2020. The area under food crops harvested decreased by 7.9 per cent from 3,238 hectares in the first semester of 2019 to 2,981 hectares in the same period of 2020. Food crop production decreased by 17.8 per cent from 37,846 tonnes to 31,120 tonnes during the same period<sup>25</sup>.

Building on past achievements, Government formulated the Strategic Plan 2016-2020 to take Mauritius to a higher level of food security whilst respecting the need for safe food and better nutrition of the population. This includes the need for sustainable agricultural development in a climate-friendly mode as well as safeguarding farmers livelihoods<sup>26</sup>. The plan is currently being reviewed and updated.

Government is also promoting a shift to organic and bio-farming practices. Specific incentives, dedicated to SMEs and Cooperatives, are being provided to encourage more youths and women to engage in the sector and become agripreneurs. The Food and Agricultural Research and Extension Institute (FAREI) introduced a *Skills and Entrepreneurship Development Programme*, whereby graduates have access to land, fully equipped built-up structures for sheltered farming, training and mentoring for commercial agricultural production.

Other schemes and financing opportunities are also available. These include beekeeping, purchase of compost, seedlings, rain water harvesting systems, sheltered farming, family farming micro-project, cattle breeding, amongst others. Specialised courses in horticulture, livestock and agro-processing are provided by FAREI. During the past 10 years, nearly 1,900 people have been trained in agro-processing techniques, of which 465 have developed their own agro-processing units. To boost local production of vegetable and fruit crops, some 500 arpents are being made available to local farmers under the Planned Production Strategy.

Mauritius is frequently hit by cyclones, floods and other effects of climate change. Government is collaborating with international agencies and uses innovative technologies in addressing these challenges. According to the International Atomic Energy Agency (IAEA), when temperatures rise above 30 degrees Celsius, tomato yields can fall by up to 80 per cent. Moreover, with excessive heat, tomato plants dry out and no longer produce new fruit, causing shortages on the local market and the authorities have to have recourse to costly imports of processed tomato products. To address this challenge, Mauritius, in partnership with the IAEA and the Food and Agriculture Organisation of the United Nations (FAO), developed new tomato varieties that can thrive in hotter temperatures. Three new high-yielding and heat-tolerant varieties of tomato seeds have been distributed to the farmers in Mauritius, helping protect our agricultural industry<sup>27</sup>.

In 2019, Mauritius inaugurated a new facility to help apply the Sterile Insect Technique (SIT), a nuclear technique, to fight insects that attack fruit and vegetable crops and causing annual losses of around USD 6 million to farmers. The facility, second in Southern Africa, will help us protect our agricultural industry from the risk of damage from invasive fruit flies<sup>28</sup>. In 2020, Government signed the Development-Smart Innovation through Research in Agriculture Initiative (DeSIRA),

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<sup>25</sup> Source: Statistics Mauritius.

<sup>26</sup> Strategic Plan 2016-2020 for the Food Crop, Livestock and Forestry Sectors accessed via <https://agriculture.govmu.org/Documents/Report/Book%20Final.pdf>

<sup>27</sup> Source: International Atomic Energy Agency accessed via <https://www.iaea.org/newscenter/news/nuclear-technology-helps-to-develop-heat-tolerant-tomato-varieties-in-mauritius>

<sup>28</sup> Source: International Atomic Energy Agency accessed via <https://www.iaea.org/newscenter/pressreleases/mauritius-inaugurates-new-facility-to-use-nuclear-technology-to-fight-agricultural-pests>

developed by the European Union to enhance the research and development capacity of the FAREI to address climate challenges and development of climate smart practices for sustainable production.

### 6.2.2 Government includes development actions and budgets in the framework of integrated plans

The long-term vision of Government is enunciated in the Government Programme 2020-2024. The vision is focused on (i) valuing our population as our main asset, through empowerment, enhanced social inclusiveness, and equality of opportunity; (ii) meeting the aspirations of our population, including the youth for higher standards of living, enhanced opportunities and sustainable development; (iii) developing an economy in the league of high-income countries,

#### Box 6.1: National Planning Instruments

- The **National Development Strategy (NDS)** was approved by the Government in 2003 and sets out the vision for the territorial planning for the Island of Mauritius over a twenty-year horizon up to 2020. However, the structural changes in the economy of Mauritius since the last update in 2003 have had and are continuing to have a profound impact on the use of land on the island. The NDS is in process of a full review and update.
- The **Outline Planning Schemes** are prepared in accordance with the provisions of the Town and Country Planning Act 1954. The existing Outline Planning Schemes for the City, Municipal and District Council Areas would be revised in line with the new and updated NDS. In the meantime, the validity of the Outline Planning Schemes is extended up to 2022 to allow the local authorities to assess planning permissions until the new and updated NDS comes into operation.
- **Planning Policy Guidance** Notes are an integral component of the NDS, designed to translate national policies to local level sites and situations. Guidance notes are intended to be used by project promoters, developers and design teams in planning and designing new projects as well as by officers involved in development control activities at central and local government levels in assessing the projects submitted for clearance or permits.
- The **Planning Policy Guidance on Design Guidance (PPG)** provides advice on relevant planning policy for residential morcellement, commercial, industrial, hotels and integrated resorts developments. It is also being revisited to make it more user-friendly and consolidated to also address the issues of Heritage Conservation, Energy Efficiency and Sustainable Development.

*Source: Ministry of Housing and Land Use Planning*

driven by technology and innovation and bringing higher levels of growth, equality and shared prosperity; (iv) having a society where gender equality is promoted to ensure a fair and adequate representation of all genders as well as the human and social development of women in Mauritius; and (v) having a country that nurtures its deeply entrenched democratic values and human rights.

The long-term objectives are translated into strategic sectoral plans with clear national action plans for implementation in the medium-to long-term. These are defined in collaboration with respective stakeholders, including the public-private sectors, NGOs, and academia.

The annual Budget exercise and Programme-Based Budgeting ensures the overall implementation of the vision of Government.

However, with the COVID-19 pandemic, Government had to quickly deploy resources to mitigate its impact on the Mauritian economy and overall lives of the Mauritian. Extra

measures have been introduced to minimize job losses while protecting the health of citizens.

The pandemic is eroding decades of socio-economic gains, stalling our progress towards sustainable development.

As per current legislation, the necessary framework for the land use planning and development process is established under the instruments, namely, the National Development Strategy (NDS), the Planning Policy Guidance (PPGs), and the Outline Planning Schemes.

Presently most of the planning instruments are being reviewed and updated to include spatial policies for economic development, social facilities, climate change, urban heritage, transport, energy, agriculture and food security, housing and regeneration, water issues, drainage, the protection of the environment and the institutional framework for implementation purposes. This will underpin the creation of conditions conducive to the carrying out of business and other investments for a growing multi-pillar economy and achieve Government's target to transform the country into an inclusive, high income and green country while eradicating absolute poverty.

### 6.3 OBJECTIVE 2: ACCELERATE SOCIO-ECONOMIC DEVELOPMENT IN ORDER TO ACHIEVE SUSTAINABLE DEVELOPMENT AND ERADICATE POVERTY

#### 6.3.1 *Government develops and implements a targeted poverty eradication policy based on assistance in cash and kind intended for households or persons identified as 'poor'*

Mauritius has put in place a strong institutional framework for the establishment and to oversee the implementation of poverty reduction strategies and practices adopted by Government. These include a dedicated Ministry on the issue, namely the Ministry of Social Integration and Economic Empowerment, created in 2010 and two other strategic institutions, the National Empowerment Foundation in 2008 and the National Corporate Social Responsibility Foundation in 2016, renamed as the National Social Inclusion Foundation in 2018.

Since 2016, Mauritius has adopted and is implementing the Marshall Plan Against Poverty, in line with the various international agendas, namely the SDGs and African Union's Agenda 2063. The Plan is a comprehensive strategy which aims at eliminating absolute poverty and encouraging change among vulnerable populations and service providers, leading to economic empowerment, social inclusion and overall improved well-being of the disadvantaged groups.

To enable the execution of the Marshall Plan, Mauritius has worked towards the introduction of a new Social Integration and Empowerment Act 2016 and a wide range of income, and empowerment support for the benefit of households eligible under the Social Register of Mauritius (SRM). These include, (i) financial support in the form of the payment of a monthly subsistence allowance based on new absolute poverty thresholds and paid via a Marshall Plan Social Contract thus allowing these households to meet their minimum basic living expenditure; (ii) payment of other conditional cash transfers such as monthly Child Allowances, School Premiums, Free Examination Fees, supply of school materials and crèche fees; (iii) provision of fully concrete social housing units and upgrading of existing houses; (iv) improved access to a wide array of empowerment support services in terms of Education and Vocational Training, Employment and Livelihoods, Healthcare and Family Empowerment Programmes as provided by key service providers; and (v) implementation of the Case Management approach and monitoring of the beneficiaries of the Marshall Plan Social Contract.

As at 31 December 2020, there were some 9,973 households registered on the SRM and benefiting from the above-mentioned support.

In order to ensure that the population, especially the lower income groups can access basic necessities, the prices of several essentials commodities are fixed by Government. During the COVID-19 lockdown, the Government extended price control to a larger group of products as well as distributed free food and other necessities to the vulnerable and needy groups.

*6.3.2 Government organizes a national consultation, together with the unions and the private sector, about the ways and means of ensuring sustainable social benefits that are more effective and more efficient against unemployment and old age risks*

Policy decision with regard to the introduction of the minimum wage was made via the National Minimum Wage Council which was established with representatives from the public and private sectors as well as Trade Unions.

The annual Tripartite negotiations to discuss wage compensation, involves stakeholders from Government, private sector and Trade Unions.

*6.3.3 Government develops and implements a wage policy based on a fair distribution of the fruits of growth*

In 2018, Mauritius introduced the national minimum wage to reduce the gap between low and high-earners. Around 120,600 workers benefit from this measure, that is, 111,300 full-time workers and 9,300 part-time workers, which represent 28.7 per cent of the total number of workers.

Government also introduced the Negative Income Tax to help bridge the gap between the rich and the poor. Both initiatives aim to reduce inequality and to contribute to poverty alleviation in the country.

*6.3.4 Government initiates dialogue with the trade unions and the private sector in order to develop a new social model that balances the competitiveness (flexibility) of enterprises with the security of employees and their right to decent work*

Mauritius has an established an annual Tripartite Committee chaired by the Minister of Finance and Economic Development to fix the quantum for the monthly additional remuneration. The Committee comprises representatives of Government, Employers' and Workers' organisations. The quantum is agreed on three factors, namely, the loss in the purchasing power, the rate of inflation and job preservation with a particular attention for those at the lower rung of the social ladder.

In line with our obligations with the ILO, where an employer reduces his workforce or closes down his enterprise, the employer and the worker may agree on the payment of a compensation as settlement. Where there is no compensation, the worker may join the Workfare Programme, which provides them with immediate assistance through job placement or a reskilling programme. They are also eligible for the payment of a Transition Unemployment Benefit for a period of 12 months.

*6.3.5 Trade Unions and the private sector to begin frank dialogue and make clear commitments*

Government advocates for a social compromise through an annual dialogue between Trade Unions and the private sector, that facilitates the successful integration of Mauritius into the world economy and balances competitiveness with the security of employees and their right to decent work.

## 6.4 OBJECTIVE 3: STRENGTHEN POLICIES, DELIVERY MECHANISMS AND OUTCOMES IN KEY SOCIAL DEVELOPMENT AREAS, INCLUDING EDUCATION FOR ALL, AND HIV AND AIDS AND OTHER COMMUNICABLE DISEASES

### 6.4.1 Education: Government, together with the private sector and civil society to strengthen and diversify the measures that will ensure respect for the principle of compulsory education until the age of 16 and improve the quality of higher education substantially

In a bid to ensure a conducive environment for the emergence of the Higher Education Hub, Government has enacted a Higher Education Act in December 2017, which is the first piece of legislation to regulate the higher education sector. It provides for a reformed and modern legislative framework for higher education sector in Mauritius. The Act also makes provision for the establishment of a Quality Assurance Authority.

During 2017-2018, four Memoranda of Understanding (MOUs) were signed with universities and institutions from Australia, namely, Murdoch University, Deakin University, Edith Cowan University and South Metropolitan TAFE, thereby reinforcing bilateral cooperation in the higher education sector. These agreements will allow Rodriguan students, as well as other Mauritian students to secure an Australian qualification by studying in a local public higher education institution at affordable costs. A financial assistance scheme is also available to help Rodriguan students pursue higher studies in Mauritius.

The Open University of Mauritius also has close working ties with international institution such as the Commonwealth of Learning, Imperial College of London, John Wiley & Sons and Royal College of Physicians of Edinburgh. As a member of International Associations of Universities (IAU) and the African Council for Distance Education (ACDE), it also offers a blended mode of learning, thereby allowing learners to study and work at the same time.

These expand the existing network of tertiary institutions already operational on the island. These include the African Leadership College, Middlesex University Mauritius, Université de Nantes, Université Paris II, Curtin University among others. The aim is to triple enrolment of international students in the years to come and make Mauritius an education hub.

Moreover, the Government of Mauritius offers an Africa-Mauritius Scholarship thus increasing opportunities for African students to pursue education in public tertiary institutions in Mauritius.

### 6.4.2 Health: Government, together with the private sector and civil society develop a policy to upgrade equipment, improve the conditions of employment and increase the number of medical and paramedical personnel in public institutions including analyzing results in fight against drug addiction, HIV and AIDS

At the end of 2019, there were 3,290 doctors registered with the Medical Council of the Republic of Mauritius, representing 1.2 doctors per 10,000 population. 47.7 per cent of the registered doctors, including 980 specialists, were employed in the public sector. There were 412 dentists, of whom 66 were working in the public sector, at the end of 2019. The corresponding number of pharmacists was 36. The number of qualified nurses and midwives in the public and private sectors was 4,494, of whom 3,958 were employed by the Government. The ratio of nurses and midwives in the public sector per 10,000 populations is 31.3.

According to the Household Out-of-Pocket Expenditure on Health Report 2018, there were around 15 private health insurance companies operating in the country and some 185,000 lives were insured in 2015.

Government is committed to combat drug consumption and drug trafficking in the country.

- A **National Drug Observatory (NDO)** was set up in 2015 to monitor illicit drug use, drug abuse and drug trafficking in the country. It also aims at providing evidence-based information for an appropriate response to the drug problem in the country.
- A **Commission of Enquiry on Drug Trafficking** was set up in 2015 and a report was officially released in July 2018. The Commission inquired and reported, inter alia, on all aspects of drug scale and extent of illicit drug trade and consumption in Mauritius, the channels of entry and distribution. The Commission also looked into the adequacy of existing legislation and the effectiveness of drug treatment and rehabilitation programmes as well as prevention, education and drug repression strategies with emphasis on the youth. It also inquired on the availability of new types of drugs including synthetic drugs and the linkages between drug trafficking, money laundering, terrorist financing and other crimes.
- In 2019, Government launched the comprehensive **National Drug Control Master Plan 2019-2023** based on four pillars: supply reduction, demand reduction, harm reduction and a coordination mechanism relating to legislation, implementation framework, monitoring and evaluation, and strategic information. The plan emphasizes three crucial aspects, namely, (i) capacity building, (ii) respect and observance of human rights, and (iii) gender mainstreaming.
- A **High-Level Drugs and HIV Council** chaired by the Honourable Prime Minister was set up in 2019, to promote a multi-sectoral approach to minimise the impact of drugs in the country.

The HIV and AIDS Act enacted in 2006, provides for a rights-based approach to HIV and AIDS-related issues. It safeguards the rights of people living with HIV and protects them against stigma and discrimination. The Act promotes prevention and containment of HIV and AIDs through the implementation of the Needle Exchange Programme.

The National Action Plan 2018-2022 was developed in consultation with all stakeholders, including the private sector, NGOs and people living with HIV. The Plan adopts a multisector, patient-centred, human rights-based approach in line with the SDGs. Government, in collaboration with NGOs run an upscale testing in the outreach and follow-up programme for people at risk of HIV. Universal access to HIV services has also been facilitated through a decentralized approach.

The National HIV Treatment Protocol for Management of PLHIV has been updated and is due for validation. The new protocol introduces safer, more efficacious, improved tolerability, with less side effects antiretroviral drugs (ARVs) to enhance adherence rate among PLHIV.

The country is moving towards the elimination of Mother to Child Transmission (MTCT) through the Prevention of Mother to Child Transmission Programme which has a coverage of >95% for the past four years. The number of new cases of HIV/AIDS has shown a declining trend from 417 cases in 2011 to 397 in 2019 while PLHIV in Mauritius is estimated to be around 11,000 according to UNAIDS estimates. The number of PLHIV on ARV has increased from 2,900 in 2015 to 3,990 in 2019, which will impact positively on the health outcomes of the HIV-positive population.

The political will and engagement towards eliminating HIV and AIDS is translated through the increasing budget for dedicated services for PLHIV. Some Rs 74 million have been allocated to the “Treatment and Prevention of HIV and AIDS” in the Ministry of Health and wellness’ budget for FY 2020/2021. Government makes significant investment to acquire medical equipment, including latest medical technology. New medical equipment to be purchased, include amongst others, a linear accelerator for the treatment of cancer. As regards to HIV, Government has committed itself to upgrade equipment of the Central Laboratory for upscaling of virological tests required for PLHIV. Health care professionals for the HIV Day Care Centres have also been empowered through training on HIV leading to a Diploma in Addictology /HIV/Viral Hepatitis for a quality care to PLHIV.

## **6.5 OBJECTIVE 4: ENSURE AFFORDABLE ACCESS TO WATER, SANITATION, ENERGY, FINANCE (INCLUDING MICROFINANCE), MARKETS, ICT, SHELTER AND LAND FOR ALL CITIZENS, ESPECIALLY THE RURAL POOR**

### *6.5.1 Public authorities to develop differentiated rates for the different public services to ensure financial equilibrium and sustainability and to improve social equity*

#### **Water sector**

The Government of Mauritius has introduced the Water Tank Grant Scheme to encourage saving of this precious commodity. Since 2016, households which consume up to 6 cubic metre of water are exempted from payment of water charges on a social basis but also to encourage the population to use water efficiently.

The water sector is expected to benefit from the following measures: regularising the system of water rights; reuse of wastewater of industries and even households and rechanneling the treated water to the agricultural sector; implementation of Rainwater Harvesting on a wider scale to include all educational institutions and public buildings; encourage large hotels to set up their own desalination plants/wastewater treatment plants; all duties/taxes to be removed on water saving appliances and aggressive promotion campaigns to be launched for such products.

#### **Electricity Sector**

Processing fees for preparation of a cost estimate of network for new supplies (except for land parceling projects, Integrated Resorts Schemes, Real Estate Schemes and Hotel Investment Scheme) have been waived as from 1st July 2017 and are not being claimed anymore.

About 97 per cent of applicants of domestic supplies are located near the existing Low Voltage networks and thus only have to pay a connection fee of Rs. 750 and a security deposit of Rs. 600 to be supplied with electricity. The remaining 3 per cent of applicants are located far from existing LV networks. For such cases, the prospective consumers are given two options for settling the claims associated with the extension of LV network, namely: (i) A non-refundable contribution representing 50 per cent of the capital cost, or (ii) An interest free loan of the project refundable in five equal yearly instalments.

#### **ICT Sector**

The following actions were initiated in the field of ICT:

- Installation of a new submarine cable to enable Mauritius to have a third international gateway - that will connect both Mauritius and Rodrigues to the rest of world.

- Full broadband fibre connectivity over the whole Island.
- The number of free WIFI hotspots across Mauritius is 350 in 2020.
- E-services to facilitate citizens interaction with public sector agencies have been developed and put at the disposal of citizens.
- In April 2018, a mobile apps platform was launched with a Government apps directory.
- Investment of Rs 200 million by the CEB to provide high speed broadband to Internet Service providers through its island-wide fiber optic cable network.
- Setting up of a Digital Youth Engagement Programme by the National Computer Board to provide introductory courses on coding to youngsters.
- Provide some 11,000 families, who are registered on the SRM free access to Broadband Internet. The project is funded jointly by Government and Mauritius Telecom. Following Budget 2020/21, the internet facilities are being extended for an additional year.
- Distribution of free tablets students of different Grades to allow students to use ICT in their daily school routine

## Cooperatives

Cooperatives in Mauritius are playing a significant role in the socio-economic development of the country. The main activities of cooperatives are sugar-cane cultivation, vegetables cultivation, cattle rearing, dairy production, fishing, public transport, loan facilities and savings, handicrafts and agro-processing. A number of major of fiscal and non-fiscal incentives are provided to cooperative societies.

- Scheme for Acquisition of IT facilities for Cooperative Societies
- Education Scheme for Cooperative Societies
- Upgrading of Cooperative Societies Scheme
- Grant Scheme for the Purchase of Outboard Engine and Fishing Nets by Fishermen Cooperatives
- Grant Scheme to Cooperative Societies availing Book-Keeping Services from the Mauritius Co-operative Alliance Limited
- Grant Scheme to Cooperative Societies availing Internal Control Services from the Mauritius Co-operative Alliance Limited
- Grant Scheme for Capacity Building of Women Cooperatives
- Grant Scheme to encourage Youth Participation in the Cooperative Sector
- Scheme for Upgrading of Consumer Cooperative Stores
- Grant Scheme for Cooperatives in Rodrigues for the purchase of water tanks, fittings and accessories

Furthermore, the National Co-operative College provides education and training in the field of cooperatives. To boost local production, Cooperatives are provided with financial assistance amounting to 90 per cent of the costs up to a maximum of Rs 150,000 per cooperative for the purchase of livestock and acquisition of equipment and machinery.

### *6.5.2 Public authorities to introduce taxes proportional to the costs of evacuating waste water and solid wastes to ensure respect for the polluter-payer principle*

The Wastewater (Licence for Discharge of Industrial Effluent into a Wastewater System) Regulations 2019 is effective as from 01 January 2020. Thus, any industrial activity which generates process effluent and then discharges same to the public wastewater system, either



through a direct connection or by carting away through effluent carriers, has a legal obligation to apply for a Licence.

### *6.5.3 Public authorities to introduce, in order to improve access to housing, a system to assist the small and medium enterprises (SMEs) that help to implement the different social housing programmes*

Government is implementing a social housing programme for vulnerable groups, those registered on the SRM and those in the middle class. 10 per cent of the total number of housing units in all its new social housing projects initiated by Government are reserved for SRM beneficiaries.

Social housing developments are being encouraged to ensure social inclusion of inhabitants within the region. The size of housing units has been increased from 39m<sup>2</sup> to 50m<sup>2</sup> to provide for two bedrooms for a better family life. Social cohesion is promoted via the reservation of some housing units for hardship cases, which comprise disadvantaged and marginalized families such as single mothers with children, subject to their meeting the eligibility criteria and to confirmation from relevant institutions as to their disadvantaged socio-economic status.

Other eligibility criteria to increase access to housing include financial assistance for purchase of State land, rehabilitation schemes and waiving of arrears interest.

### *6.5.4 Public authorities to encourage the exchange of land for tax and para-fiscal benefits in order to provide small farmers and their families with land capital*

In view of boosting local food production and other agricultural produce, Government has created a land bank whereby agricultural lands are leased to individuals, planters, farmers and cooperatives to engage in organic farming, sugar cane cultivation, tea plantation, vegetables and fruits production, mixed farming among others. Incentives as well as technical and financial assistance are provided to them. It provides an opportunity of employment for the jobless and promotes entrepreneurship.

## **6.6 OBJECTIVE 5: PROGRESS TOWARDS GENDER EQUALITY IN ALL CRITICAL AREAS, INCLUDING EQUAL ACCESS TO EDUCATION FOR ALL GIRLS AT ALL LEVELS**

### *6.6.1 Government to launch a national initiative to allow women to participate more fully in the different structures of power*

In view of promoting a fairer representation of women in Parliament, electoral reforms are being proposed. The Constitution (Amendment) Bill was introduced in Parliament to, inter alia, introduce a dose of proportional representation and seek better gender representation in the National Assembly. The Bill has not been put for a second reading.

However, to encourage female participation in politics, more women were nominated in key positions, including President of the Republic, Speaker of the National Assembly, Vice Prime Minister. The Local Government Act was also enacted to ensure that during the local and Municipal elections no more than two thirds of candidates are of the same sex.

More women, including Judges, Permanent Secretaries, Deputy Permanent Secretaries, were nominated in senior positions within the public service. At the level of the private sector, the Code of Corporate Governance requires a degree of gender balance on Boards.

### *6.6.2 Government to direct all relevant public institutions to include gender in their statistics and analyses*

Government is also advocating gender mainstreaming and gender-based budgeting in all Ministries and Departments through the National Gender Policy Framework. Each Ministry and public sector institution are required to publish a Gender Policy Statement in its Annual Report. Furthermore, Government is preparing a Gender Equality Bill to set a strong and comprehensive legal framework for gender mainstreaming.

### *6.6.3 Government to strengthen the Ministry of Gender by increasing its budget allocation substantially and increasing its capacity building programmes*

The Gender Unit has adopted a multi-pronged approach to (i) ensure that gender is mainstreamed in the policies and programmes of line Ministries, (ii) implement women empowerment policies, (iii) build capacity of various partners on issues pertaining to gender (iv) conduct aggressive sensitization campaigns, and (v) create a network with organisations working for women empowerment.

Over the last few years, the Unit has consolidated its capacity building programmes, as well as its awareness campaigns, including monthly information, education and communication programmes.

### *6.6.4 Civil society to improve the coordination between women's organisations*

The National Women's Council (NWC) ensures coordination with 938 women's associations affiliated to the Regional Committees. A Strategic Framework 2016-2020 has been developed and the NWC works to meet its priorities, namely (i) sustainability of women's movement, (ii) transformative leadership, (iii) catalyst for transformational change, (iv) realizing women's rights, (v) strengthening women's empowerment programmes for the attainment of gender equality; (vi) solid financial base, (v) robust and solid institution for gender equality and women's empowerment.

Women cooperative societies assist in strengthening women's economic capacity and establish commercial networks, thereby providing a supportive environment for them to thrive. These women are engaged in various activities such as handicrafts, bee keeping, catering, garment making, food processing, shoe making and cultivation of vegetables and fruits. Government also provides various support services for the promotion and development of women cooperatives.

## **6.7 OBJECTIVE 6: ENCOURAGE BROAD-BASED PARTICIPATION IN DEVELOPMENT**

### *6.7.1 Government to initiate a participative evaluation of the capacity of civil society institutions and their systems of governance*

Most NGOs are registered under MACOSS, the umbrella organization for all civil society organisations in Mauritius. Their activities are funded by the National Social Inclusion Foundation, the private sector, the Government or international donors.

To ensure good governance among NGOs, MACOSS published a set of guidelines on good governance in 2015. The guidelines seek to improve the effectiveness of NGOs and help them gain more legitimacy, credibility and confidence in establishing good governance practices within their respective organisations.

## LIST OF ABBREVIATIONS

<b>ACCRWC</b>	African Charter on the Rights and Welfare of the Child
<b>AfCFTA</b>	African Continental Free Trade Area
<b>AML/CFT</b>	Anti-Money Laundering and Countering the Financing of Terrorism
<b>APCOI</b>	Association des Parlementaires de la Commission de l'Océan Indien
<b>APR</b>	African Peer Review
<b>APRM</b>	African Peer Review Mechanism
<b>ARVs</b>	Anti-retroviral drugs.
<b>ARIPO</b>	African Regional Intellectual Property Organisation
<b>AU</b>	African Union
<b>BLS</b>	Best Loser System
<b>BOM</b>	Bank of Mauritius
<b>CAB</b>	Citizens Advice Bureaus
<b>CBRD</b>	Corporate and Business Registration Department
<b>CCWC</b>	Community Child Watch Committee
<b>CEO</b>	Chief Executive Officer
<b>COMESA</b>	Common Market for Eastern and Southern Africa
<b>CPD</b>	Continuing Professional Development
<b>CPR</b>	Corruption Prevention Review
<b>CRC</b>	Convention on the Rights of the Child
<b>CRPD</b>	Convention on the Rights of Persons with Disabilities
<b>CSAR</b>	Country Self-Assessment Report
<b>CSOs</b>	Civil Service Organisations
<b>CSR</b>	Corporate Social Responsibility
<b>CSU</b>	Citizens Support Unit
<b>CYC</b>	Correctional Youth Centre
<b>DCPC</b>	District Child Protection Committee
<b>DTAA</b>	Double Taxation Avoidance Agreement
<b>ECOSOC</b>	Economic and Social Council
<b>EDB</b>	Economic Development Board
<b>EDLP</b>	Early Digital Learning Programme
<b>EEMO</b>	Energy Efficiency Management Office
<b>EOC</b>	Equal Opportunities Commission
<b>EOIR</b>	Exchange of Information on Request
<b>ESA EPA</b>	Eastern and Southern Africa Economic Partnership Agreement
<b>ESAAMLG</b>	Eastern and Southern Africa Anti-Money Laundering Group
<b>FAO</b>	Food and Agriculture Organisation
<b>FAREI</b>	Food and Agricultural Research and Extension Institute
<b>FATF</b>	Financial Action Task Force
<b>FIAMLA</b>	Financial Intelligence and Anti-Money Laundering Act
<b>FHTP</b>	Forum on Harmful Tax Practices
<b>FRC</b>	Financial Reporting Council
<b>FIU</b>	Financial Intelligence Unit
<b>FPTP</b>	First-Past-the-Post
<b>FSC</b>	Financial Services Commission
<b>FSI</b>	Financial Services Institute
<b>FTA</b>	Free Trade Agreement
<b>FTIF</b>	Fiscal Transparency Innovation Fund
<b>FTTH</b>	Fibre-to-the-Home
<b>G2G</b>	Government-to-Government

<b>GIFCS</b>	Group of International Finance Centre Supervisors
<b>HRDC</b>	Human Resources Development Council
<b>HRMIS</b>	Human Resource Management Information System
<b>IASB</b>	International Accounting Standards Board
<b>IC3</b>	Internet and Computing Core Certification
<b>ICAC</b>	Independent Commission Against Corruption
<b>IAG</b>	Ibrahim Index for African Governance
<b>ICJ</b>	International Court of Justice
<b>ICT</b>	Information and Communication Technologies
<b>ILO</b>	International Labour Organisation
<b>IFC</b>	International Financial Centre
<b>IFRS</b>	International Financial Reporting Standards
<b>IMF</b>	International Monetary Fund
<b>IOC</b>	Indian Ocean Commission
<b>IOSCO</b>	International Organisation of Securities Commissions
<b>IOTC</b>	Indian Ocean Tuna Commission
<b>IPPA</b>	Investment Promotion and Protection Agreement
<b>IPCC</b>	Independent Police Complaints Commission
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>IRSA</b>	Integrity Reporting Services Agency
<b>ISA</b>	International Standards for Auditing
<b>ITEC</b>	Indian Technical and Economic Cooperation
<b>ITLOS</b>	International Tribunal for the Law of the Sea
<b>LEAs</b>	Law Enforcement Agencies
<b>MACOSS</b>	Mauritius Council of Social Service
<b>MCIB</b>	Mauritius Credit Information Bureau
<b>MioD</b>	Mauritius Institute of Directors
<b>MLRO</b>	Money Laundering Reporting Officer
<b>MIPA</b>	Mauritius Institute of Professional Accountants
<b>MPA</b>	Marine Protected Area
<b>MPC</b>	Monetary Policy Committee
<b>MRA</b>	Mauritius Revenue Authority
<b>MTCT</b>	Mother to Child Transmission
<b>NEPAD</b>	New Partnership for Africa's Development
<b>NESC</b>	National Economic and Social Council
<b>NGC</b>	National Governing Committee
<b>NGOs</b>	Non-Government Organisations
<b>NGPF</b>	National Gender Policy Framework
<b>NHRC</b>	National Human Rights Commission
<b>NMRF</b>	National Mechanism for Reporting and Follow-up
<b>NRA</b>	National Risk Assessment
<b>NRB</b>	National Remuneration Board
<b>NRTD</b>	National Reporting and Tracking Database
<b>NYCBE</b>	Nine-Year Continuous Basic Education
<b>OCO</b>	Ombudsperson for Children
<b>OECD</b>	Organization for Economic Cooperation and Development
<b>OHCHR</b>	Office of the United Nations High Commissioner for Human Rights
<b>IPSAS</b>	international Public Sector Accounting Standards
<b>PIAPs</b>	Public Internet Access Points
<b>PIMS</b>	Parastatal Information Management System
<b>PMS</b>	Performance Management System

<b>POCA</b>	Prevention of Corruption Act
<b>PPPAC</b>	Public Private Platform Against Corruption
<b>PR</b>	Proportional Representation
<b>PSACF</b>	Public Sector Anti-Corruption Framework
<b>PSIP</b>	Public Sector Investment Programme
<b>RES</b>	Real Estate Schemes
<b>ROSC</b>	Report on the Observance of Standards and Code
<b>RRA</b>	Rodrigues Regional Assembly
<b>RYC</b>	Rehabilitation Youth Centre
<b>RBS</b>	Risk-Based Supervisory
<b>SADC</b>	Southern African Development Community
<b>SBAAA</b>	Statutory Bodies Accounts and Audit Act
<b>SEOM</b>	SADC Electoral Observer Missions
<b>SDGs</b>	Sustainable Development Goals
<b>SEM</b>	Stock Exchange of Mauritius
<b>SEMSI</b>	SEM Sustainability Index
<b>SEN</b>	Special Education Needs
<b>SEZ</b>	Special Economic Zone
<b>SIDS</b>	Small Island Developing States
<b>SMEs</b>	Small and Medium Enterprises
<b>SOE</b>	State Owned Enterprise
<b>SRM</b>	Social Register of Mauritius
<b>STM</b>	Service to Mauritius
<b>TFS</b>	Targeted Financial Sanctions
<b>TCSP</b>	Trust and Company Service Provider
<b>UOM</b>	University of Mauritius
<b>UN</b>	United Nations
<b>UNCAC</b>	UN Convention Against Corruption
<b>UNCRC</b>	UN Convention on the Rights of the Child
<b>UNCRPD</b>	United Nations Convention on the Rights of Persons with Disabilities
<b>UNDP</b>	United Nations Development Programme
<b>UNHRC</b>	United Nations Human Rights Committee
<b>UNODC</b>	United Nations Office on Drugs and Crime
<b>UOM</b>	University of Mauritius
<b>UK-ESA EPA</b>	United Kingdom - Eastern and Southern Africa Economic Partnership Agreement
<b>UNCLOS</b>	United Nations Convention on the Law of the Sea
<b>VNR</b>	Voluntary National Review
<b>WIPO</b>	World Intellectual Property Organisation
<b>WMA</b>	Wastewater Management Authority
<b>ZEP</b>	Zone Education Prioritaire

## ANNEX I: INITIATIVES TAKEN BY THE REPUBLIC OF MAURITIUS SINCE 2010 TO COMPLETE ITS DECOLONIZATION PROCESS AND SECURE ASSERTION OF ITS SOVEREIGNTY OVER THE CHAGOS ARCHIPELAGO AS WELL AS PROTECT AND PROMOTE THE RIGHTS OF THE FORMER INHABITANTS OF THE CHAGOS ARCHIPELAGO<sup>29</sup>

As made clear in the Advisory Opinion of the International Court of Justice (ICJ) of 25 February 2019, the Chagos Archipelago, including Diego Garcia, forms an integral part of the territory of Mauritius. Mauritius is, however, being prevented from effectively exercising its sovereignty over the Chagos Archipelago because of the United Kingdom's illegal occupation of the Archipelago.

The United Kingdom excised the Chagos Archipelago from the territory of Mauritius prior to its accession to independence, in violation of international law and UN General Assembly Resolutions 1514 (XV) of 14 December 1960, 2066 (XX) of 16 December 1965, 2232 (XXI) of 20 December 1966 and 2357 (XXII) of 19 December 1967.

Mauritius has consistently protested against the illegal excision of the Chagos Archipelago from its territory and pressed for the completion of its decolonization process so that it can effectively exercise its sovereignty over the Chagos Archipelago.

There has been continued and sustained international condemnation of the dismemberment of the territory of Mauritius, as testified by various resolutions and declarations adopted by, *inter alia*, the African Union, the Non-Aligned Movement, the Group of 77 and China, and the African, Caribbean and Pacific Group of States (now known as the Organization of African, Caribbean and Pacific States) which recognize that the Chagos Archipelago forms an integral part of the territory of Mauritius and support Mauritius in its endeavour to complete its decolonization process.

On 20 December 2010, Mauritius initiated proceedings against the United Kingdom under Article 287 of, and Annex VII to, the United Nations Convention on the Law of the Sea (UNCLOS) to challenge the legality of the 'MPA' which the United Kingdom purported to establish around the Chagos Archipelago. The Arbitral Tribunal, constituted under Annex VII to UNCLOS to hear the dispute, unanimously held in its Award of 18 March 2015 that in establishing the 'MPA', the United Kingdom breached its obligations under Articles 2(3), 56(2) and 194(4) of UNCLOS. In the light of the Award of the Arbitral Tribunal, the Advisory Opinion of the ICJ of 25 February 2019 and UN General Assembly Resolution 73/295, the 'MPA' is illegal and without effect. Moreover, two members of the Arbitral Tribunal confirmed that Mauritius has sovereignty over the Chagos Archipelago. No contrary view was expressed by the other three arbitrators who held that they did not have jurisdiction to address that issue.

The United Kingdom has so far not dismantled the 'MPA' and continues to purport to be the authority responsible to issue licences for research in the maritime zones of the Chagos Archipelago.

In June 2017, States Members of the United Nations that are members of the Group of African States, including Mauritius, tabled before the UN General Assembly a draft resolution, requesting an Advisory Opinion of the ICJ on the legal consequences of the separation of the Chagos Archipelago from Mauritius in 1965. The draft resolution was adopted by the UN General Assembly on 22 June 2017.

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<sup>29</sup> Source: Prime Minister's Office

Following two rounds of written submissions and public hearings in which a number of countries, including Mauritius, and the African Union participated, the ICJ gave on 25 February 2019 its Advisory Opinion, in which it concluded that:

- (a) the process of decolonization of Mauritius was not lawfully completed when it acceded to independence in 1968, following the separation of the Chagos Archipelago;
- (b) the United Kingdom's continued administration of the Chagos Archipelago constitutes a wrongful act entailing the international responsibility of the United Kingdom and is an unlawful act of a continuing character which arose as a result of the separation of the Chagos Archipelago from Mauritius;
- (c) the United Kingdom is under an obligation to bring an end to its administration of the Chagos Archipelago as rapidly as possible, thereby enabling Mauritius to complete the decolonization of its territory in a manner consistent with the right of peoples to self-determination;
- (d) since respect for the right to self-determination is an obligation *erga omnes*, all States have a legal interest in protecting that right;
- (e) all Member States are under an obligation to cooperate with the United Nations in order to complete the decolonization of Mauritius.

The findings of the ICJ were endorsed in their entirety by the UN General Assembly in Resolution 73/295 which was tabled by States Members of the United Nations that are members of the Group of African States, including Mauritius. In that Resolution, which was adopted by an overwhelming majority of 116 votes to 6, the General Assembly demanded the United Kingdom to withdraw its colonial administration unconditionally from the Chagos Archipelago within a period of no more than six months, that is, by 22 November 2019. The General Assembly also urged the United Kingdom to cooperate with Mauritius in facilitating the resettlement of Mauritian nationals, including those of Chagossian origin, in the Chagos Archipelago, and to pose no impediment or obstacle to such resettlement.

In Resolution 73/295, the General Assembly further called upon the United Nations and all its specialized agencies as well as all other international, regional and intergovernmental organizations, including those established by treaty, to recognize that the Chagos Archipelago forms an integral part of the territory of Mauritius, to support the decolonization of Mauritius as rapidly as possible, and to refrain from impeding that process by recognizing, or giving effect to any measure taken by or on behalf of, the so-called "British Indian Ocean Territory".

Pursuant to Resolution 73/295, the UN modified its official map in February 2020 to clearly depict the Chagos Archipelago as an integral part of the territory of Mauritius.

On 18 June 2019, Mauritius initiated arbitral proceedings against Maldives under UNCLOS for the delimitation of its maritime boundary with that State in the Chagos Archipelago region. Following the agreement of Mauritius and Maldives to transfer the arbitral proceedings to a Special Chamber of the International Tribunal for the Law of the Sea (ITLOS), the proceedings were instituted before ITLOS on 24 September 2019 and the Special Chamber was constituted on 27 September 2019. The Special Chamber of ITLOS held a hearing from 13 to 19 October 2020 on the preliminary objections raised by Maldives to its jurisdiction and is expected to give its judgment in late January 2021.

The United Kingdom has failed to meet the deadline of 22 November 2019 set by the UN General Assembly for the withdrawal of its unlawful administration from the Chagos Archipelago. To date, the United Kingdom continues to reject the Advisory Opinion of the ICJ and UN General Assembly Resolution 73/295.

The United Kingdom also purports to represent the Chagos Archipelago in some regional and international organizations, including the Indian Ocean Tuna Commission (IOTC). At the 23<sup>rd</sup> Session of the IOTC held in June 2019 in Hyderabad, India, Mauritius asked for the inclusion on the agenda of that meeting of an item relating to the termination of the United Kingdom's membership in the IOTC as a coastal State, following the adoption of UN General Assembly Resolution 73/295. Since members of the IOTC required time to seek instructions from their capitals, it was decided to postpone that item to the next session of the IOTC. On 4 March 2020, Mauritius formally requested that an item relating to the termination of the United Kingdom's membership in the IOTC as a coastal State be inscribed on the agenda of the 24<sup>th</sup> Session of the IOTC. However, in view of the COVID-19 pandemic and the conduct of the 24<sup>th</sup> Session of the IOTC from 2 to 6 November 2020 as a virtual meeting that considered only essential matters requiring urgent attention, Mauritius subsequently indicated that it had no objection to the consideration of that item being postponed to the 25<sup>th</sup> Session of the IOTC. Mauritius also intends to challenge the membership of the United Kingdom in other regional and international organizations where it purports to represent the Chagos Archipelago.

In the wake of the illegal excision of the Chagos Archipelago, all Mauritians born and residing at the time in the Chagos Archipelago ("Chagossians") were forcibly evicted from the Archipelago by the United Kingdom, in disregard of their basic human rights. Most of them were moved to the main Island of Mauritius.

The Government of Mauritius fully supports the legitimate right and claim of the former inhabitants of the Chagos Archipelago, as Mauritian citizens, to resettle in the Chagos Archipelago. The long-standing struggle of Mauritius to complete its decolonization process and the right of Mauritian citizens, including those of Chagossian origin, to return to the Chagos Archipelago are indissociable. Once the decolonization process of Mauritius is complete, Mauritian citizens of Chagossian origin who wish to resettle in the Chagos Archipelago will be able to do so in full respect of their dignity and their basic human rights. The Government of Mauritius is committed to implementing a programme for resettlement in the Chagos Archipelago.

Chagossians, being fully-fledged citizens of Mauritius, enjoy the same rights as other Mauritian citizens, including access to free health services, free education, and free public transport for students, elderly and disabled persons. They are also free to participate fully in all walks of life, including the economic, social and political fields. In fact, one Member of Parliament is a lady of Chagossian origin; she was formerly a government minister.

In order to improve the well-being of the Chagossians, the Government of Mauritius continues to take special measures in their favour. These measures include the allocation in 2017 of a plot of State land of some 500 square metres to the Chagossian community for an agricultural project and the setting up of the Chagossian Welfare Fund (previously known as the Ilois Welfare Fund) in 1999.

The objects of the Chagossian Welfare Fund are to, *inter alia*, advance and promote the welfare of the members of the Chagossian community and their descendants, develop programmes and projects for their total integration into Mauritius, and maintain community centres and other



community facilities vested in it for the benefit of members of the Chagossian community and their descendants. Representatives of the Chagossian community form part of the Board of the Chagossian Welfare Fund and are elected by members of the Chagossian community. In 2012, the Chagossian Welfare Fund Act was amended to provide for children of members of the Chagossian community to be eligible to stand as candidates and to vote at elections for members of the Board of the Fund. The current Chairperson of the Board of the Fund is a member of the Chagossian community.

The Government of Mauritius has over the years increased the budget of the Chagossian Welfare Fund so that it can take appropriate measures to advance and improve the welfare of members of the Chagossian community and their descendants. Measures taken by the Chagossian Welfare Fund during the past few years include:

- (a) scholarships to eligible students of the Chagossian community;
- (b) talks for young Chagossians on nutrition and drug abuse;
- (c) sports activities for young Chagossians;
- (d) residential camp for senior citizens of the Chagossian community;
- (e) distribution of provisions (edible items) to senior citizens and bedridden persons of the Chagossian community;
- (f) recreational activities for primary and secondary school students of the Chagossian community;
- (g) donation of building materials for repairs to be made to the roof of houses of Chagossians which leaked during heavy rainfalls;
- (h) visits to Chagossians in homes every three months, and donation of clothes and fruits to them;
- (i) funeral grants to families of deceased Chagossians;
- (j) financial assistance to Chagossians going for treatment abroad over and above that provided by the Ministry of Health and Wellness;
- (k) provision of transport facilities to Chagossians having appointments in hospitals; and
- (l) assistance to needy Chagossians for repairs to their houses.

In November 2016, the Government of the United Kingdom announced a purported £40 million package said to be aimed at improving the livelihoods of the former inhabitants of the Chagos Archipelago in the countries where they now live. The Government of Mauritius has made it clear on various occasions that it cannot be expected to work with the Government of the United Kingdom for the delivery of that purported package since it is premised on the United Kingdom's continued illegal occupation of the Chagos Archipelago. The UK offer has also been rejected by a large majority of the former inhabitants of the Chagos Archipelago.

The Government of Mauritius is also committed to safeguarding the 'Séga Tambour Chagos' which was practised by Chagossians who were living in the Chagos Archipelago before their forcible removal. At its fourteenth session held from 9 to 14 December 2019 in Bogota, Colombia, the UNESCO Intergovernmental Committee for the Safeguarding of the Intangible Cultural Heritage decided to inscribe the 'Séga Tambour Chagos' on the List of Intangible Cultural Heritage in Need of Urgent Safeguarding, following its nomination by Mauritius.

## ANNEX II: (I) COMPOSITION OF THE NATIONAL GOVERNING COMMITTEE (NGC) OF 2019/21

### NGC Chair and Secretariat

#### MACOSS

Mr Suraj Ray, Chairperson of MACOSS and Chairperson of the APRM NGC

Mr Roshan Rajroop, Secretary of MACOSS and Executive Secretary of APRM NGC

Mrs. Sangeetah Seetulparsad, Programme Officer, MACOSS and NGC Secretariat Rapporteur

### Members

#### Government

Prime Minister's Office

Ministry of Education, Tertiary Education, Science and Technology

Ministry of Finance, Economic Planning and Development

Ministry of Foreign Affairs, Regional Integration and International Trade

Ministry of Social Integration, Social Security and National Solidarity

Ministry of Industrial Development, SMEs and Cooperatives

Ministry of Environment, Solid Waste Management and Climate Change

Ministry of Financial Services and Good Governance

Attorney General's Office

Ministry of Labour, Human Resource Development and Training

Ministry of Gender Equality and Family Welfare

Ministry of Arts and Cultural Heritage

Ministry of Commerce and Consumer Protection

Ministry of Public Service, Administrative and Institutional Reforms

#### Regulatory Bodies

Financial Services Commission

Financial Intelligence Unit

Independent Commission Against Corruption

Information and Communication Technologies Authority

#### Academia

University of Mauritius

University of Technology, Mauritius

Open University of Mauritius

#### Private Sector

Mauritius Chamber of Commerce and Industry

Mauritius Institute of Directors

#### Civil Society Organisations

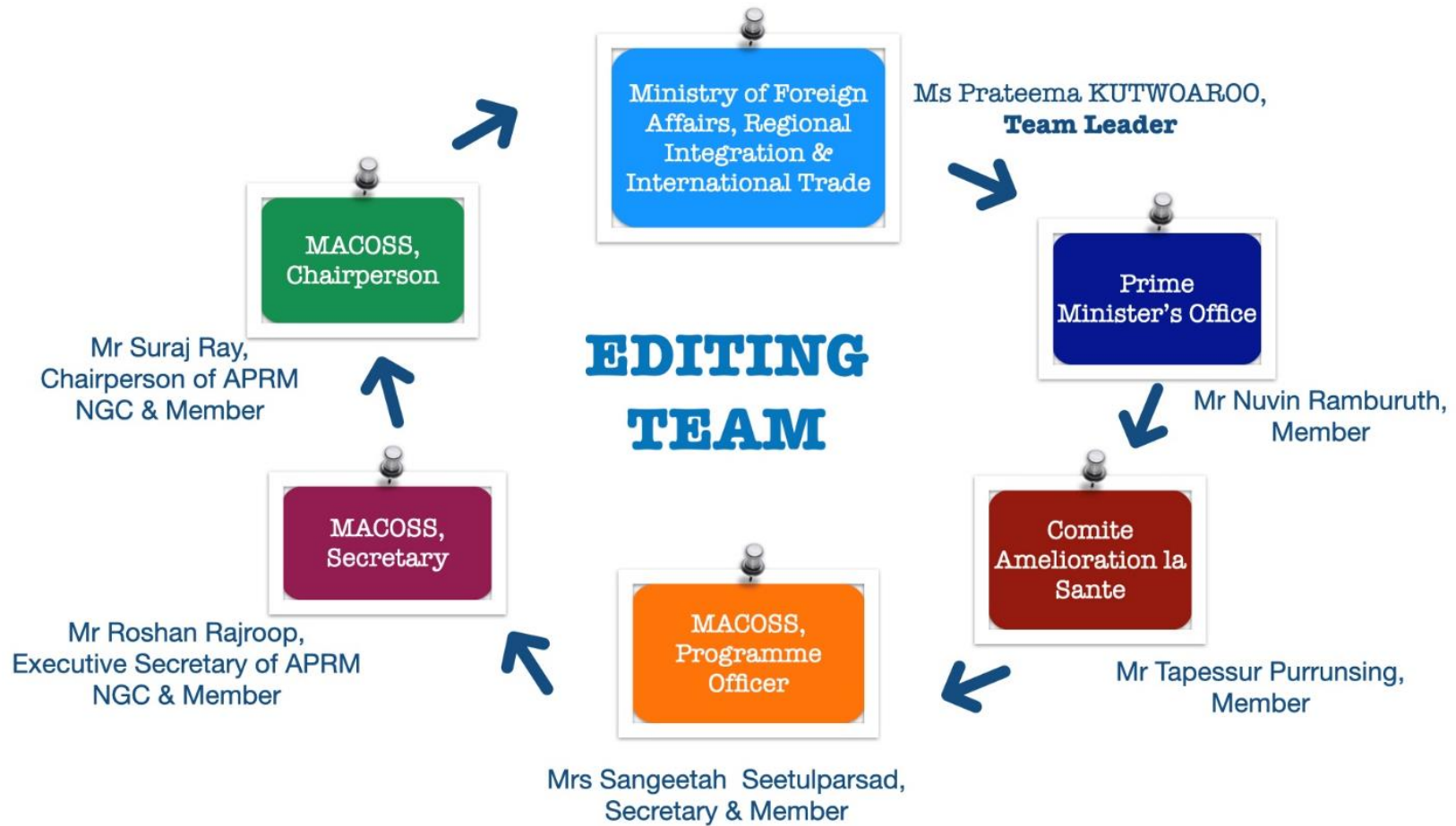
Comité Amélioration de la Santé

Dis Moi Mauritius

Environmental Protection & Conservation Organisation

Transparency Mauritius

(ii) COMPOSITION OF THE EDITING TEAM



### (iii) COMPOSITION OF WORKING GROUPS

WORKING GROUP I: DEMOCRACY AND POLITICAL GOVERNANCE	WORKING GROUP II: ECONOMIC GOVERNANCE AND MANAGEMENT
<b>Government</b>	<b>Government</b>
<i>Prime Minister's Office</i>	<i>Ministry of Finance, Economic Planning and Development</i>
<i>Ministry of Financial Services and Good Governance</i>	<i>Ministry of Education, Tertiary Education, Science and Technology</i>
<i>Ministry of Gender Equality and Family Welfare</i>	<i>Ministry of Financial Services and Good Governance</i>
<i>Ministry of Education, Tertiary Education, Science and Technology</i>	<i>Ministry of Gender Equality and Family Welfare</i>
<i>Ministry of Labour, Human Resource Development and Training</i>	
<i>Solicitor General</i>	
<b>Regulatory Bodies</b>	<b>Regulatory Bodies</b>
<i>ICAC</i>	<i>Financial Intelligence Unit</i>
<i>ICTA</i>	<i>ICAC</i>
<b>NGOs</b>	<b>NGOs</b>
<i>MACOSS</i>	<i>MACOSS</i>
	<i>Transparency Mauritius</i>
<b>Private Sector</b>	<b>Private Sector</b>
<i>Business Mauritius</i>	<i>Business Mauritius</i>
<b>Academia</b>	<b>Academia</b>
<i>University of Mauritius</i>	<i>University of Mauritius</i>
<i>University of Technology, Mauritius</i>	<i>University of Technology, Mauritius</i>

WORKING GROUP III: CORPORATE GOVERNANCE	WORKING GROUP IV: SOCIO-ECONOMIC DEVELOPMENT
<b>Government</b>	<b>Government</b>
<i>Prime Minister's Office</i>	<i>Prime Minister's Office</i>
<i>Ministry of Education, Tertiary Education, Science and Technology</i>	<i>Ministry of Education, Tertiary Education, Science and Technology</i>
<i>Ministry of Financial Services and Good Governance</i>	<i>Ministry of Finance, Economic Planning and Development</i>
<i>Ministry of Gender Equality and Family Welfare</i>	<i>Ministry of Environment, Solid Waste Management and Climate Change</i>
	<i>Ministry of Social Integration, Social Security and National Solidarity</i>
<b>Regulatory Bodies</b>	<i>Ministry of Labour, Human Resource Development and Training</i>
<i>Financial Services Commission</i>	<i>Ministry of Gender Equality and Family Welfare</i>
<i>ICAC</i>	
<b>NGOs</b>	<b>NGOs</b>
<i>Dis Moi Mauritius</i>	<i>Dis Moi Mauritius</i>
<i>Halley Movement</i>	<i>Halley Movement</i>
<i>MACOSS</i>	<i>MACOSS</i>
	<i>Transparency Mauritius</i>
<b>Private Sector</b>	<i>YUVA</i>
<i>Business Mauritius</i>	<b>Private Sector</b>
<i>Airports of Mauritius Ltd</i>	<i>Business Mauritius</i>
<i>Mauritius Institute of Directors</i>	<i>Mauritius Research Council</i>
<b>Academia</b>	<b>Academia</b>
<i>University of Mauritius</i>	<i>University of Mauritius</i>
<i>University of Technology, Mauritius</i>	<i>University of Technology, Mauritius</i>

## ANNEX III: PROGRESS IN THE IMPLEMENTATION OF THE NATIONAL PLAN OF ACTION

<b>THEMATIC AREA I: DEMOCRACY AND POLITICAL GOVERNANCE</b>		
<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
<b>1.1 General Recommendations</b>		
1.1.1 <i>Signature and ratification of outstanding conventions</i>	An updated list of the different Conventions, Treaties, Protocols and Instruments related to Human Rights signed and ratified by Mauritius is available.	
1.1.2 <i>Ensure timely submission of progress reports</i>	A <i>National Human Rights Action Plan 2012-2020</i> has been developed. A new Action Plan 2020-2029 is under process to be finalized.	
1.1.3 <i>Guarantee economic, social and cultural rights</i>	Chapter II of the Constitution of the Republic of Mauritius guarantees each Mauritian citizen protection of their fundamental rights and freedoms, irrespective of race, place of origin, political opinions, colour, creed or sex. The rights of citizens are ensured through the provision of a Welfare State, ensuring access to universal free healthcare services, access to quality education, and social aid to vulnerable groups and pension benefits to the elderly. These are enshrined and implemented under several pieces of legislations.	The Workers' Rights Act 2019 was further amended to safeguard employment from the aftermath of the pandemic.
1.1.4 <i>Ratify the Convention on the Rights of Persons with Disabilities and the Convention on the Protection of the Rights of all Migrant Workers and members of their families</i>	Mauritius ratified the UN Convention on the Rights of Persons with Disabilities (UNCRPD) in January 2010. Both local and foreign workers are subject to the same terms and conditions of employment, including equal remuneration for work of equal value. A 'Know Your Rights' pamphlet was launched in 6 different languages in 2019.	A Disability Bill is currently under study. While Government broadly applies the essence of the UN Convention on the Rights of All Migrant Workers and Members of their Families, due to its much wider scope, Mauritius is not envisaging its ratification at this point in time.
<b>1.2 Objective 1: Reduce Intrastate and Interstate Conflicts</b>		
1.2.1 <i>Abolishment of the 'General Population' category, allowing Mauritians to state freely which ethnic group they belong to</i>	The Constitution was amended to allow a candidate at the 2014 General Elections to elect not to declare the community to which he/she belongs to. However, community declaration by candidates was mandatory in the 2019 edition.	

## THEMATIC AREA I: DEMOCRACY AND POLITICAL GOVERNANCE

AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
1.2.2 <i>Expansion of free education policy through provision of lunch to all children below 16, school materials to primary school children and extending tutorials to all children<sup>30</sup></i>	In 2015, Government introduced bold educational reforms, namely, Nine-Year Continuous Basic Education - NYCBE. Polytechnic Mauritius Ltd and the SEN Authority Act were introduced in 2017 and 2018, respectively. To encourage students, especially those from vulnerable backgrounds, to attend school, Government provides free transport, free school materials, free lunches and scholarships to further their education.	
1.2.3 <i>Develop and coordinate effective civic education programmes to establish national identity</i>	Civic education is taught as part of the national curriculum in all schools.	
1.2.4 <i>Clarify ambiguities about the official languages of the country and indicate where they must be used – in Parliament, in courts of law and in official correspondence</i>	As per the Constitution, the official language of the Assembly is English, but any member may address the chair in French.	Asian languages, including Hindi, Urdu, Mandarin, Tamil, Telegu and Mauritian Creole are taught in schools.
<b>1.3 Objective 2: Promotion of Constitutional Democracy and the Rule of Law</b>		
1.3.1 <i>Review the First Past The Post (FPTP) system in order to introduce an element of proportional representation, or mixed proportional representation and FPTP, as the Sachs Report proposed; and review the Best Loser System (BLS) and introduce an alternative system that will ensure that minorities are adequately represented in the National Assembly</i>	A Ministerial Committee was set up in January 2016 to recommend on the way forward. Amendments have been proposed to the Constitution to (i) introduce a dose of proportional representation; (ii) do away with the requirement for mandatory declaration as to the community to which a constituency candidate belongs to; (iii) seek better gender representation in National Assembly; and (iv) provide for anti-defection measures to enhance stability.	The Bill has not been put for second reading. Recommendations pertaining to Rodrigues in terms of a fairer representation of women and more equitable representation of parties in the RRA have been adopted.
1.3.2 <i>Review the political system to broaden the participation of stakeholders other than the traditional parties</i>	There are no impediments in the current electoral system to restrict citizens from forming parties and put their candidature in an election.	
1.3.3 <i>Review the policies on the participation of women in politics to comply with obligations in term of the SADC Declaration on Gender and Development</i>	The proportion of seats held by women in our National Assembly increased from 5.7 per cent in 2000 to 20 per cent in 2019.	The Local Government Act was enacted to ensure better representation of women at local and municipal level.
1.3.4 <i>Establish and implement a Code of Conduct, with clear guidelines for political parties and candidates on prohibited</i>	Since 2009, the Electoral Supervisory Commission formulates a Code of Conduct for every election. Voluntary by nature, it	

<sup>30</sup> Duplicate recommendation as 1.9.1

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AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
<i>practices of bribery, undue influence and coercion that may constitute traffic d'influence</i>	complements existing legal provisions regarding the holding and conduct of elections in the Republic of Mauritius.	
1.3.5 <i>Enact legislation to regulate political parties and ensure that it addresses the registration of political parties, accountability and political party funding in order to provide for the public funding of parties, addresses the monitoring of political party finances, and limits campaign-related expenditure</i>	At present, there is no public funding of political parties in Mauritius. Part IV (Sections 49 to 57) of the Representation of the People Act regulates the modalities and amounts a candidate may incur during elections.	A Political Financing Bill is still under consideration. Pending consensus on the financing of political parties, the Constitution was amended to provide additional powers and functions of the Electoral Supervisory Commission and the Electoral Commissioner relating to political financing
<b>1.4 Objective 3: Promotion and protection of economic, social and cultural rights, and civil and political rights</b>		
1.4.1 <i>Amend the Constitution to include economic, social and cultural rights like access to water, education and health</i>	The civil and political rights are guaranteed by the Constitution which is the supreme law of the land. Also, as a Welfare State, Government guarantees the other economic, social and cultural rights through the different pieces of legislation enacted since independence and which support the Constitution of Mauritius.	
1.4.2 <i>Consolidate and increase efforts in providing training to law enforcement and judicial officers, on various aspects of human rights</i>	The NHRC regularly organizes seminars, workshops, lectures, awareness sessions and refresher courses on human rights related topics targeting different groups such as legal practitioners and law enforcement officers.	
1.4.3 <i>Introduce the fundamental principles of human rights to school programmes and extend education about these rights to all citizens</i>	The NHRC runs awareness and informative sessions in secondary schools throughout the island.	A TV series was also launched which is broadcasted on a weekly basis since August 2015 on the local national TV.
1.4.4 <i>Amend the Child Protection Act to improve the protection of children's rights and to clarify issues about the mentoring system and the placement of children with their next of kin</i>	The Children's Bill was passed in December 2020.	Government projects to establish a new dedicated and specialized Children's Court. Government will establish a Child Sex Offender Register to monitor and track persons who have been found guilty of committing sexual offences against

**THEMATIC AREA I: DEMOCRACY AND POLITICAL GOVERNANCE**

AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
		children; and detect and investigate sexual offences against children.
<b>1.5 Objective 4: Uphold the separation of powers, including the protection of the independence of the judiciary</b>		
1.5.1 <i>The legislature to confine itself to prescribing minimum and maximum sentences (the legislative function) without specifying the exact lengths of sentences (a function of the judiciary) in order to respect the principle of separate powers</i>	The Constitution of Mauritius establishes Mauritius as a sovereign democratic state based on two fundamental tenets, the rule of law and the principle of separation of powers among the legislature, the executive and the judicature.	
1.5.2 <i>Review arrangement whereby appeals go to the Judicial Committee of the Privy Council of the United Kingdom</i>	A person has the option of making an appeal to the Judicial Committee of the Privy Council, on questions as to the interpretation of the Constitution, on final decisions in any civil proceedings and matters relating to payment of retiring allowances to a member of the National Assembly, among others.	
<p>1.5.3 <i>Review the hierarchy of courts by:</i></p> <ul style="list-style-type: none"> <li>• <i>Ensuring that poor litigants are supported financially if appeals continue to be referred to the Judicial Committee of the Privy Council of the United Kingdom</i></li> <li>• <i>Ensuring that the Supreme Court, which hears civil and criminal appeals, becomes the highest court in the land and that the Chief Justice heads it</i></li> <li>• <i>Ensuring that the Deputy Chief Justice heads the Court of Appeal, which also hears civil and criminal law appeals</i></li> <li>• <i>Ensuring that: (i) the High Court is expanded to include the five divisions that the Mackay Commission recommended; (ii) these divisions deal with constitutional and administrative law, commercial law, civil law, criminal law and family law; (iii) the Industrial Court, as a sixth, but separate and specialized, division is formed at this level; (iv) Industrial Court appeals go to the Court of Appeal; and (v) high court judges head these courts</i></li> <li>• <i>Establishing chief magistrates' courts to replace intermediary courts</i></li> </ul>	<ul style="list-style-type: none"> <li>• Free legal advice and counselling at the police enquiry stage and free legal representation at bail applications, is available in prescribed circumstances.</li> <li>• A new Supreme Court, equipped with all modern amenities and new technologies is operational. The new premises house the Civil, Criminal, Commercial, Family and Mediation Courts, the Chief Justice's and Judges' Chambers, as well as the administration staff. The synergies created by having under one roof the different Courts, are expected to improve court proceedings and shorten waiting periods between hearings.</li> <li>• In 2005, the Law Reform Commission, an independent statutory body to review in a systematic way the law of Mauritius and recommend on the reform process of the judicature was set up.</li> </ul>	Many of the recommendations made by the Mackay Report were implemented, while Government continues to consult stakeholders on others.



<b>THEMATIC AREA I: DEMOCRACY AND POLITICAL GOVERNANCE</b>		
<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
<ul style="list-style-type: none"> <li>Establishing magistrates' courts to replace district courts</li> </ul>		
1.5.4 Establish a judicial education institute to manage the ongoing education of magistrates, including the initial training and orientation of newly appointed magistrates	An Institute for Judicial and Legal Studies was set up.	
<b>1.6 Objective 5: Ensuring the accountability, efficiency and effectiveness of civil servants and other public office holders</b>		
1.6.1 Government to continue to consult the private sector when developing policy	The private sector remains a privileged partner and Government remains committed to maintaining the consultative and participatory approach in developing national policies.	Mauritius reported having achieved SDG 17: Partnership for the Goals in its first VNR Report published in July 2019.
1.6.2 Government to make special efforts to improve the general literacy of the people, allowing them to learn about ICT, and, subsequently, to access online services	Government has been driving various projects with the aim of promoting digital literacy and pave the way for a more e-powered population. In this regard, a series of ICT skills development and ICT literacy programmes are run targeting the youth, women and citizens in general.	To improve the accessibility to internet and reduce the digital divide, 350 free WiFi hotspots with 10MB internet connection through optical fibre have been set up in public places across Mauritius as well as the setting up of Public Internet Access Points (PIAPs) in the 95 Post Offices around the island and 5 PIAPs in Rodrigues. Broadband internet connectivity is available in Agalega. All households are connected to the Fibre-to-the-Home (FTTH) network. Secondary schools are also connected to the 10 Mbps internet and equipped with Moodle servers.
1.6.3 The Ministry of Civil Service to be careful when applying private sector methods as not all of them are suited to the public service	A Public Sector Business Transformation Bureau has been set up in 2019 to oversee the implementing process. The Strategy aims at creating an enabling environment for successful and long-lasting transformation of the Public Service while enhancing customer satisfaction via the delivery of quality services.	

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AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
1.6.4 <i>Establish the proposed civil service college as soon as possible to handle post-recruitment and in-service training</i>	The Civil Service College of Mauritius (CSCM) was set up in 2012 to enhance the competencies of public officers for service excellence through capacity building and talent development.	
1.6.5 <i>The Public Accounts Committee and the Prime Minister take urgent steps to ensure that ministries and departments take audits seriously</i>	The Director of Audit submits an annual Audit Report before the National Assembly. Since 2018, it mandatory for Ministries and/or Departments to report on the corrective measures they have taken to address the weaknesses identified by the Director of Audit and prevent such wastage of public funds.	
1.6.6 <i>The Ministry of Civil Service ensure that the gap between the remuneration of employees in the private sector and that of those in the public service generally, and the civil service in particular, does not become unacceptably wide</i>	The PRB and the RO review and adjust the salary scales of employees every 5 years. To reduce the gap between the highest paid workers and the low earners, the negative income tax and national minimum wage were introduced in 2017 and 2018 respectively. Annual tripartite negotiations are also held to compensate workers for the loss in purchasing power to employees of both the public and private sectors.	
1.6.7 <i>The political and civic leaders of Rodrigues persuade and support parents to send their children to, and keep them at, school or college so that they acquire the skills needed to enable them to compete for the jobs that become available in the civil service from time to time</i>	RRA runs a School Feeding Project whereby pupils attending all the primary schools in Rodrigues, including those in the ZEP schools, benefit from a daily balanced meal. The concept of Community Schools was adopted and school garden projects are being implemented.	
<b>1.7 Objective 6: Fight corruption in the political sphere</b>		
1.7.1 <i>Establish a legal framework for the financial activities and functioning of political parties and adopt a system for funding political parties<sup>31</sup></i>	Part IV (Sections 49 to 57) of the Representation of the People Act regulates the modalities and amounts a candidate may incur during elections.	Political Financing Bill is still under consideration. Pending consensus on the financing of political parties, the Constitution was amended to provide additional powers and functions of the Electoral Supervisory Commission and the Electoral Commissioner relating to political financing.
1.7.2 <i>Introduce freedom-of-information legislation to facilitate access to public information</i>	A working draft of the Freedom of Information Bill has been prepared and is currently being examined by the authorities.	Mauritius was ranked 56 <sup>th</sup> in the 2020 World Press Freedom Index.

<sup>31</sup> Duplicate recommendation as 3.3.1.4.

## THEMATIC AREA I: DEMOCRACY AND POLITICAL GOVERNANCE

AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
1.7.3 <i>Extend the requirements for declaring assets to civil servants who hold key posts in the public contracting system</i>	A new Declaration of Assets Act was introduced in 2018.	The requirement for the disclosure of assets and liabilities applies to Members of the Parliament, Members of the Rodrigues Regional Assembly, office bearers in Municipal and District Councils, Chairpersons and CEOs of State-owned enterprises and statutory bodies, and Senior Public Officers, as well as Advisers and Officers employed on a contractual basis in Ministries and drawing salary at the level of Deputy Permanent Secretary and above.
1.7.4 <i>Strengthen the judicial system by providing the required resources (human, financial and specialist training) in order to combat corruption more effectively</i>	In July 2020, a Financial Crimes Division was set up within both the Intermediate Court and the Supreme Court, to ensure that prosecutions of corruption, money laundering and other financial offences, are dealt with expeditiously by specialized Judges and Magistrates. The Institute for Judicial and Legal Studies provides members of the legal profession and the judiciary with training courses focused on anti-corruption practices to be adopted in the conduct of the legal profession.	
1.7.5 <i>Amend Prevention of Corruption Act of 2002 to ensure that a body to supervise the investigative work of ICAC is established, and makes this law applicable to everyone, including private individuals, election candidates and advisers</i>	A Financial Crime Commission will be established as a new institution with the same processes of the Office of the Director of Public Prosecutions having oversight over the investigation in order to determine whether or not there should be a prosecution.	
<b>1.8 Objective 7: Promote and protect the rights of women</b>		
1.8.1 <i>Strengthen the Ministry of Gender by providing it with adequate human and financial resources</i>	In 2008, all Ministries formulated their sectoral gender policies and designated Gender Focal Points to ensure the coordination and monitoring of the implementation of the framework.	
1.8.2 <i>Intensify efforts to sensitise people about violence against women, particularly within families</i>	A High-Level Committee, chaired by the Prime Minister, has been set up to develop a national strategy focused on eliminating Gender-	

**THEMATIC AREA I: DEMOCRACY AND POLITICAL GOVERNANCE**

<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
	Based Violence and a roadmap to give effect our policy and achieve Government’s overall goal of gender equality.	
1.8.3 <i>Increase efforts to change the stereotyped roles of women and men by sensitizing and educating the public</i>	Sensitization and awareness campaigns, including workshops and seminars on issues relating to the legal rights of women are regularly organized.	3 out of 24 Cabinet Ministers were women. Also, in 2019, 39 per cent of women holding senior positions in the government services and Judiciary.
1.8.4 <i>Integrate education for women’s rights, teaching law and training of judges, lawyers and public prosecutors in order to inculcate a culture that favours gender equality and non-discrimination</i>		This is already part of the various courses and programmes run by the different institutions in Mauritius.
<b>1.9 Objective 8: Promotion and protection of the rights of children and young persons</b>		
1.9.1 <i>Reform the educational system and reinforce the ZEP – or any areas that need special education – to achieve equity and quality education<sup>32</sup></i>	In 2015, Government introduced bold educational reforms, namely, Nine-Year Continuous Basic Education - NYCBE. Polytechnic Mauritius Ltd and the SEN Authority Act were introduced in 2017 and 2018, respectively. To encourage students, especially those from vulnerable backgrounds, to attend school, Government provides free transport, free school materials, free lunches and scholarships to further their education.	
1.9.2 <i>Intensify efforts to eradicate violence against children in the family and society</i>	To improve existing measures, a Community Child Watch Committee (CCWC) has been established as a surveillance mechanism for children who are exposed to all forms of violence at community level.	
1.9.3 <i>Eliminate commercial sexual exploitation of children</i>	The Office for the Ombudsperson for Children ensures that the rights, needs and interests of the child are given full consideration by everyone, including individuals, public bodies and private authorities. The <i>Brigade pour la Protection des Mineurs</i> , set up in May 2004, works towards the protection of the child from all forms of abuse, including commercial sexual exploitation. A hotline is also available.	

<sup>32</sup> Duplicate recommendation as 1.2.2.

## THEMATIC AREA I: DEMOCRACY AND POLITICAL GOVERNANCE

AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
1.9.4 <i>Investigate the causes of juvenile delinquency and comply with the provisions of the Convention on the Rights of the Child on the treatment of minor delinquents</i>	Statistics Mauritius reports that 12 out of the 15 juvenile convicts admitted to the CYC in 2019 had either committed a theft, robbery or burglary. It is also reported that nearly all cases admitted in RYC were juveniles beyond control.	
<b>1.10 Objective 9: Promote and protect the rights of vulnerable groups, including the disabled, the poor, internally displaced persons and refugees</b>		
1.10.1 <i>Adopt the Convention on the Rights of Persons with Disabilities and pass laws that reflect a rights-based approach in order to promote the rights of disabled people<sup>33</sup></i>	Mauritius ratified the UN Convention on the Rights of Persons with Disabilities (UNCRPD) in January 2010.	
1.10.2 <i>Develop appropriate policies and programmes for special needs education to cater for the needs of disabled learners to ensure that disabled people are integrated<sup>34</sup></i>	In 2015, Government introduced bold educational reforms, namely, Nine-Year Continuous Basic Education - NYCBE. Polytechnic Mauritius Ltd and the SEN Authority Act were introduced in 2017 and 2018, respectively. To encourage students, especially those from vulnerable backgrounds, to attend school, Government provides free transport, free school materials, free lunches and scholarships to further their education.	
1.10.3 <i>Reinforce the Migration Unit of the Ministry of Labour to boost its monitoring capacity – in terms of human and financial resources – in order to ensure proactive, thorough and heightened scrutiny of migrant workers<sup>35</sup></i>	A Special Migrant Workers' Unit was set up in 1999 to protect the labour rights of migrant workers who are recruited to work in Mauritius	
1.10.4 <i>Continue quest, through all appropriate channels for the return of the Chagos Archipelago and protect and promote the rights of Chagossians</i>	A number of initiatives were taken to complete its decolonization process and secure assertion of its sovereignty over the Chagos Archipelago as well as protect and promote the rights of the former inhabitants of the Chagos Archipelago. See Annex I for more information.	

<sup>33</sup> Duplicate recommendation as 1.1.4.

<sup>34</sup> Duplicate recommendation as 1.2.2.

<sup>35</sup> Duplicate recommendation as 1.1.4.

THEMATIC AREA II: ECONOMIC GOVERNANCE AND MANAGEMENT		
AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
<b>2.1 General Recommendations</b>		
2.1.1 <i>Develop an efficient communication, sensitization and information strategy via resources accessible to the different social and economic stakeholders</i>	Government has adopted a multi-pronged communication strategy in view of being accessible to different social and economic stakeholders.	Government is also making use of the social media (Facebook, Twitter), spots and smart applications to disseminate information and raise awareness on sensitive socio-economic issues.
2.1.2 <i>Adopt measures to strengthen the capacity of (i) officials on new budgeting and programming instruments, (ii) the bodies responsible for the internal and external control of public resources, (iii) unions and (iv) parliamentary officials in order to facilitate implementation of policies enforced</i>	The annual budget exercise is prepared via the e-Budget system and e-PSIP systems. These are monitored and analysed by the Ministry of Finance, Economic Planning and Development. Regular training on how to use the e-Budget and e-PSIP systems is provided to Finance Officers in all Ministries and Departments.	
2.1.3 <i>Implement the recommendations in reports prepared by NAO, ICAC, and the FSC on corruption and money laundering and on respect for international norms and standards</i>	<p><u>Corruption:</u> ICAC is the primary institution which detects and investigates cases of corruption. It also monitors public bodies through regular corruption prevention reviews. Developed in 2009, the PSACF aims at improving the institutional capabilities of public bodies by establishing appropriate mechanisms to control corruption, thereby increasing transparency and accountability at the level of each public body.</p> <p><u>Money Laundering:</u> A number of amendments and improvements to existing legislative and regulatory AML/CFT frameworks, including to FIAMLA, Customs Act, Asset Recovery Act. A new Financial Intelligence and Anti-Money Laundering Regulations and United Sanctions (Financial Prohibitions, Arms Embargo and Travel Ban) Act were passed. Trafficking in Persons Act and Prevention of Terrorism (International Obligations) Act were also enacted.</p>	
2.1.4 <i>Strengthen the capacity and independence of the regulatory and supervisory institutions</i>	MoU was signed by ICAC and the Commissioner of Police for the sharing of information and referral of cases for the purpose of investigations.	Bank of Mauritius and Financial Services Commission both are self-financing and independent institutions. They both have autonomy to recruit their

## THEMATIC AREA II: ECONOMIC GOVERNANCE AND MANAGEMENT

AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
	<p>FSC also signed MoUs with other regulatory bodies and local authorities to ensure the sharing of information and adopt a coordinated approach in handling AML/CFT offences.</p> <p>Mauritius has developed a National Strategy 2019-2022, which sets out the approach which Mauritius as an International Financial Centre will adopt to tackle money laundering, terrorist financing and proliferation financing threats over the next three years. In January 2020, the FSC issued an AML/CFT Handbook consolidating guidelines of anti-money laundering, financing of terrorism and financing of proliferations of weapons of mass destruction.</p>	<p>workforce on their own terms and conditions.</p>
<p><i>2.1.5 Implements the recommendations of December 2008 mission for evaluating the stability of the financial sector in order to improve compliance with norms and standards, and those of September 2008 report on money laundering and the fight against financing terrorism</i></p>	<p>The country was last assessed in 2017 and a Mutual Evaluation Report with regard to our compliance with the FATF standards was published in 2018.</p> <p>Government is committed to implement the Action Plan of the FATF within agreed timelines.</p>	<p>As at date, Mauritius is rated compliant or largely compliant with 35 out of the 40 FATF Recommendations, including the so called Big Six Recommendations.</p> <p>A Special Committee has been set up by Government to look into addressing the shortcomings relating to the remaining 5 FATF Recommendations.</p>
<p><b>2.2 Objective 1: Promote macroeconomic policies that support sustainable development</b></p>		
<p><i>2.2.1 Develop a comprehensive and consensual vision of the Mauritius of tomorrow with the assistance of development partners</i></p>	<p>The Government Programme 2020 – 2024, entitled ‘Towards an Inclusive, High Income and Green Mauritius, Forging Ahead Together’, encapsulates the vision of Government for the future.</p>	
<p><i>2.2.2. Operationalise the vision with all stakeholders to ensure high, sustained and inclusive economic growth</i></p>	<p>Each Ministry is mandated to implement their programmes and projects in view of achieving the set objectives and vision of Government. Under their respective portfolio of responsibilities, each Ministry develops a strategic sectoral plan for implementation</p>	
<p><i>2.2.3 Redirect public investment policy to stimulate the emergence of multipolar growth centres in order to reduce regional disparities and to build an integrated national economy</i></p>	<p>Government is engaged in developing new poles of activities, including identifying niche and innovative sectors that will bring more inclusiveness and growth in our island economy.</p>	
<p><i>2.2.4 Develop instruments and models for macroeconomic forecasting, regularly updates parameters and basic coefficients, and makes the models more dynamic</i></p>	<p>There are four institutions which are involved in macroeconomic forecasting, namely, (i) Ministry of Finance, Economic Planning and</p>	

<b>THEMATIC AREA II: ECONOMIC GOVERNANCE AND MANAGEMENT</b>		
<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
	Development; (ii) Statistics Mauritius; (iii) Bank of Mauritius; and, more recently, (iv) Economic Development Board	
<i>2.2.5 Strengthen and widen the bases of the national economic environment to ensure greater solidity and resistance to unforeseeable external shocks</i>	Mauritius, as a member of the SADC and COMESA, benefits, under the SADC Trade Protocol and COMESA Treaty, from duty-free market access into both the SADC and COMESA regions.	African Continental Free Trade Area (AfCFTA), the UK-Eastern and Southern Africa (ESA) Economic Partnership Agreement (EPA) and Free Trade Agreement (FTA) between Mauritius and China, enter into effect on 01 January 2021.
<b>2.3 Objective 2: Implement sound, transparent and predictable economic policies</b>		
<i>2.3.1 Develop a coherent macroeconomic framework based on its economic projections that are consistent with its political objectives and its investments and on the factors that promote economic and social development</i>	Our Macroeconomic Framework is developed taking into consideration the policies Government has introduced as well as the impact of external factors and evolution of the world economy.	Our economy is expected to contract by 15.2 per cent in 2020 given that our tourism and manufacturing are the worst-hit sectors while other sectors are expected to be negatively impacted at varying magnitude.
<i>2.3.2 Define sector policies and operational action programmes that are consistent with its priorities and which are clear in their sequencing and cognizant of their implications</i>	The vision of Government is translated into strategic sectoral plans with clear national action plans defined for each Ministry and other stakeholders for implementation.	
<i>2.3.3 Promote the effective participation of the whole of civil society, including trade unions and the grassroots population, in the process of developing economic and social policies in order to promote a more responsible partnership in their implementation and evaluation</i>	Government adopts a consultative and participative approach in the policy-making process, ensuring the participation of all its stakeholders, including private sector, NGOs, trade unions, academia and the people from all walks of life	
<i>2.3.4 Reform parastatal enterprises to help them to clarify their objectives and roles and to transform them into real instruments for government's strategies, and, consequently, to correct the distortions that they impose on the budget which affect all operations of the state</i>	Amendments were brought to the Statutory Bodies (Accounts & Audit) Act to (i) ensure that statutory bodies do not enter into financial obligations in excess of their present and future financial capacity; (ii) require statutory bodies to submit annual performance reports, annual estimates and annual reports as agreed with parent Ministries; and (iii) ensure at least one female member on the Board of the statutory body. Also, Statutory Bodies are now allowed to transfer exceptional operating surplus or accumulated revenue	A restructuring of public enterprises was initiated in 2012 to achieve 5 per cent return on their capital investment or 5 per cent return on equity or 5 per cent cost savings.



<b>THEMATIC AREA II: ECONOMIC GOVERNANCE AND MANAGEMENT</b>		
<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
	reserve arising from special circumstances to the Consolidated Fund.	
<b>2.4 Objective 3: Promote sound public financial management</b>		
<i>2.4.1 Develop coordinated and coherent macroeconomic and sector policies and strategies and ensure that they are clearly expressed by developing MTEFs and preparing the PB so that the budget is managed credibly</i>	Government publishes a medium-term Macroeconomic Framework, and Fiscal and Debt Management strategies.	The 2020-21 fiscal policy was developed in response to the COVID-19 pandemic and its impact on debt relative to GDP.
<i>2.4.2 Review the methodologies, and accounting and internal control manuals, to adapt them to the requirements of the results-based PBA</i>	In April 2013, the Internal Audit Policy and Operations Manual was reviewed and published as part of the Financial Management Kit (Volume VI), which is in line with the standards and guidelines set by the Essen, published by the Institute of Internal Auditors Research Foundation.	To strengthen internal Audit & Risk Management in the public sector, Government announced the establishment of a risk management framework across Ministries and Departments.
<i>2.4.3 Develop an appropriate training programme for civil servants regarding new programming and budgeting instruments</i>	The Civil Service College provides training and development programmes to public officers, including officers of parastatal bodies and SOEs, both in Mauritius and Rodrigues. The Ministry of Finance, Economic Planning and Development has conducted training sessions on the use of the e-budget and e-PSIP systems for analysis purposes.	
<i>2.4.4 Introduce reforms for parastatal enterprises by promoting the principles of equity and efficiency and the limited regulatory role of a democratic state</i>	The CPRs, the implementation of the PSACF and education sessions on anti-corruption by ICAC in parastatal bodies focus on enhancing transparency, accountability and good governance in public bodies.	
<i>2.4.5 Parliament to improve its capacity to analyse the budget, the operations of public services and the management of parastatals</i>	Regular training is provided to Parliamentary Members.	
<i>2.4.6 Parliament to establish mechanisms to facilitate rapid analysis of audit reports and improve the monitoring of whether the recommendations of the executive are implemented</i>	Ministries and Departments are required to submit an Annual Report on their financial and non-financial performance for the previous fiscal year and on their strategic direction for the following three fiscal years. The Report should include measures adopted to address shortcomings identified by the Director of Audit and the implementation plan to prevent it from occurring again.	

<b>THEMATIC AREA II: ECONOMIC GOVERNANCE AND MANAGEMENT</b>		
<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
<i>2.4.7 Parliament to accelerate the reform of parastatal enterprise, whose deficits and debts have started to weigh heavily on public funds, in order to improve the management of public resources</i>	Government undertook reforms to reviewing the effectiveness and efficiency of SOEs, which included mergers, centralized collection of contributions to the Mauritius Revenue Authority and improved service delivery of the NDU and CABs.	
<b>2.5 Objective 4: Fight corruption and money laundering</b>		
<i>2.5.1 Strengthen efforts to convince key stakeholders and public that government is serious about the fight against corruption and that no one is immune to prosecution for corruption</i>	The report on the proposed Financial Crime Commission, worked out by a Working Group set up by a Committee under the Chairmanship of the Financial Secretary, which provides a review of the legal and institutional framework to fight financial crimes including corruption and money laundering is being considered by Government for implementation.	
<i>2.5.2 ICAC should conduct surveys on corruption more frequently than once every six years</i>	The last national survey on perception of corruption in Mauritius was conducted in 2014. A new national survey on corruption is scheduled for 2021. Internal mini-surveys and evaluation of ICAC's activities and projects are conducted regularly.	
<i>2.5.3 Reconsider the requirement that ICAC can only prosecute corruption cases with the approval of the DPP</i>	Due consideration is being given to this aspect in the context of the review of the legislative and institutional framework to come up with the proposed Financial Crime Commission.	
<i>2.5.4 Investigate ways and means of increasing protection for whistle-blowers</i>	A Guidelines on Whistleblowing Framework is currently under preparation. The setting up of a Financial Crime Commission is being proposed as part of legal and institutional framework to reinforce protection of whistle blowers.	The Employment Rights Act has been repealed and replaced by Worker's Rights Act.
<i>2.5.5 Explore ways and means to accelerate investigations conducted by ICAC</i>	ICAC implements an operational strategy to conduct of investigations. ICAC has its own Digital Forensics Laboratory used for the examination of digital evidence to support investigations.	
<i>2.5.6 Establish a mechanism, at the highest level of government and in Parliament, to follow-up on the implementation of the recommendations and findings contained in the annual reports of ICAC and its CPRs</i>	Measures have been adopted to ensure implementation of recommendations made by the ICAC. In cases of non-compliance by public bodies, the Secretary for Public Service or Secretary to Cabinet issues circulars to enforce compliance.	
<i>2.5.7 Strengthen the human resources capacity of the FIU</i>	Additional manpower were recruited to increase its existing employees in the FIU.	

<b>THEMATIC AREA II: ECONOMIC GOVERNANCE AND MANAGEMENT</b>		
<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
<i>2.5.8 Reinforce cooperation with neighbouring countries to deal with problems of tax evasion and money laundering</i>	Mauritius is an active member of the UN Convention Against Corruption, the UN Convention Against Transnational Organised Crime, the SADC Protocol against Corruption and the African Union Convention on Preventing and Combating Corruption. Mauritius also maintains bilateral partnership with several anti-corruption agencies.	ICAC has signed MoUs to facilitate Mutual Legal Assistance with regard to tax evasion and money laundering with 9 neighbouring countries
<b>2.6 Objective 5: Accelerate regional integration by harmonizing monetary, trade and investment policy</b>		
<i>2.6.1 Increase efforts to inform the public about Mauritius' participation in African efforts at regional integration and about the rationale for, and the actual and potential gains of, this engagement</i>	An Africa Strategy was developed in view of promoting development on the continent, which consists of the Africa Centre of Excellence, the Mauritius Africa Fund, a network of DTAAAs and IPPAs.	
<i>2.6.2 Endeavour to ensure that, in its economic relations with African countries, economic gains are distributed more or less equally</i>	Increase trade and investment while establishing regional value chains in manufacturing in Africa with a direct positive impact on employment and increase the well-being and standard of living of the population involved both directly and indirectly.	
<i>2.6.3 Strengthen the efforts to promote stronger political, social and cultural ties with Africa by facilitating movement and social and cultural interaction between Mauritius and Africa</i>	Mauritius is involved in the (i) Mauritius is negotiating with the IOC to secure funding under the "Paix, Stabilité et Gouvernance" project to finance the activities of APCOI; (ii) Guidelines are being developed for the deployment of SEOM in period of health emergencies; (iii) Mauritius is also represented in COMESA Committee of Elders and SADC Electoral Advisory Council.	
<i>2.6.4 Actively support efforts to rationalize by the SADC, COMESA and the East African community</i>	Mauritius has ratified the AfCFTA alongside 34 other African countries	

**THEMATIC AREA III: CORPORATE GOVERNANCE**

AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
<b>3.1 General Recommendations</b>		
3.1.1 <i>Strengthen the enforcement of existing standards and codes on corporate governance</i>	The Code of Corporate Governance for Mauritius aims at enhancing governance systems in corporations, strengthening transparency, accountability and efficiency in the economy.	
3.1.2 <i>Implement all the recommendations of the World Bank on the ROSCs</i>	The Financial Reporting Council (FRC), established in 2005, enhances the credibility of financial reporting and improves the quality of accountancy and audit services. In 2007, the Mauritius Institute of Directors (MioD), a professional forum for directors and managers within the public and private sectors, was established.	
3.1.3 <i>Ensure full compliance with the Code of Corporate Governance</i>	Reporting on corporate governance by public interest entities and statutory bodies as listed in the Statutory Bodies Accounts and Audit Act (SBAAA) is mandatory. Although the Code of Corporate Governance encourages voluntary disclosure, it has now become prescriptive for companies listed on the Official Market of the Stock Exchange of Mauritius.	The FRC relaxed some of its regulatory requirements by extending deadlines for audit practice review comments and allowing offsite reviews due to the pandemic. Special guidelines were also issued to help auditors deal with the current COVID-19 situation and its inherent restrictions
3.1.4 <i>Explore the proper means to encourage shareholder activism</i>	Listing Rules of the Stock Exchange of Mauritius Ltd, amended in 2018, aims at ensuring that the business is carried out with due regard to the investors interests.	
3.1.5 <i>Enforce the FSC's new Risk-Based Supervisory Framework effectively</i>	Mauritius has established a comprehensive Risk-Based Supervisory (RBS) Framework since 2016. In October 2019, the Financial Services Commission revamped its supervisory framework for AML/CFT by adopting a more rigorous and extensive risk-based model with regard the implementation of the AML/CFT RBS.	<ul style="list-style-type: none"> <li>• To ensure proper implementation and enforcement, the FSC set up a dedicated AML/CFT Directorate with 16 staff members.</li> <li>• Launch of an AML/CFT Handbook.</li> <li>• MoUs for enhanced cooperation amongst local AML/CFT regulatory and supervisory entities.</li> <li>• Conducted outreach programmes to FSC licensees across different sectors.</li> </ul>

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<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
		<ul style="list-style-type: none"> <li>• Capacity building and trainings were provided.</li> <li>• Captive Insurance Act was amended.</li> <li>• Digital Policy Guidelines were issued.</li> </ul>
<b>3.2 Objective 1: Provide an Enabling Environment and Effective Regulatory Framework for Economic Activities</b>		
3.2.1 <i>Government to undertake a major study on public enterprise and public sector reform and implements its recommendations to restructure the management of these enterprises to ensure that they function efficiently</i> <sup>36</sup>	Government undertook reforms to reviewing the effectiveness and efficiency of SOEs, which included mergers, centralized collection of contributions to the Mauritius Revenue Authority and improved service delivery of the NDU and CABs.	
3.2.2 <i>Government to encourage family-owned enterprises to promote transparent and competitive recruitment practices that benefit other qualified persons</i>	The new Code of Corporate Governance 2016 provides guidelines and best practices in terms of standards for good corporate governance for family-owned companies, especially those that are not listed on the Stock Exchange of Mauritius. This includes appointment of independent non-executive directors and setting up of additional Committees.	
3.2.3 <i>Government to set up a committee to oversee the implementation of the recommendations of the World Bank Report on the ROSC</i>		
3.2.4 <i>Government to aim at full compliance with the Code of Corporate Governance</i> <sup>37</sup>	Reporting on corporate governance by public interest entities and statutory bodies as listed in the Statutory Bodies Accounts and Audit Act (SBAAA) is mandatory. Although the Code of Corporate Governance encourages voluntary disclosure, it has now become prescriptive for companies listed on the Official Market of the Stock Exchange of Mauritius.	The FRC relaxed some of its regulatory requirements by extending deadlines for audit practice review comments and allowing offsite reviews due to the pandemic. Special guidelines were also issued to help auditors deal with the current COVID-19 situation and its inherent restrictions.
3.2.5 <i>Government to develop an effective regulatory framework, and clarify the reporting framework, for SOEs</i>	The PIMS, a web-based reporting portal, mandates SOEs to electronically submit financial and non-financial information.	

<sup>36</sup> Duplicate recommendation 2.4.7

<sup>37</sup> Duplicate recommendation 3.1.3.

**THEMATIC AREA III: CORPORATE GOVERNANCE**

AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
<p><b>3.3 Objective 2: Ensure that Corporations Act as Good Corporate Citizens with Regard to Human Rights, Social Responsibility and Environmental Sustainability</b></p>		
<p>3.3.1 <i>Corporate Social Responsibility (CSR):</i>                      (a) <i>Standard setters in Mauritius introduce quantifiable performance indicators to measure the effect that each CSR initiative has on society. This would facilitate national discussions about this increasingly important issue and make useful comparisons between corporations and organisations easier. Some examples of these indicators are: (i) the number and nature of employee training or support programmes; and (ii) the number of promotions, retentions and losses of employees as percentages of the total number. Some examples of philanthropic and community investment projects are: (i) the amount of philanthropic investment (in cash or in kind); (ii) the amount of social investment (in loans, equity investments or guarantees); (iii) the number of community partnerships; and (iv) the level of volunteer commitment and activity.</i>                      (b) <i>Government and national and international organisations, like the UNDP and UNCTAX, help to increase awareness about CSR and its contributions to the economic and social development of corporations and their communities</i>                      (c) <i>Social responsibility issues, particularly fair competition and the environment, be regarded as important to each company be discussed regularly with shareholders</i></p>	<p>It is mandatory for profit-making entities to devote 2 per cent of their book profits to Corporate Social Responsibility (CSR) activities.</p>	
<p>3.3.2 <i>Employment rights:</i>  <i>Fair employment practices be included in a revised Code of Ethics</i></p>	<p>The national minimum wage and the negative income tax were introduced.                      The Employment Rights Act 2008 was replaced by the Workers' Rights Act 2019 which is a modern and comprehensive legislative framework for the protection of workers.</p>	
<p>3.3.3 <i>Workers' rights:</i></p>		

<b>THEMATIC AREA III: CORPORATE GOVERNANCE</b>		
<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
<i>Individual employees and their representative bodies be able to communicate their concerns about illegal or unethical practices freely to boards and their rights not be compromised for doing so</i>		
<p>3.3.4 Environmental sustainability:</p> <p>(a) <i>The NESC recommendations on improving the environmental management of the public sector and private corporations be implemented</i></p> <p>(b) <i>Private and public sector organisations conduct and publish regular environmental reports on their business activities, including energy audits. This would increase awareness about the environmental issues that directly affect their business activities.</i></p> <p>(c) <i>Private companies or corporations be urged to target projects that have positive effects on the environment. Companies should be encouraged to collaborate with local entities such as schools, district councils and municipalities to identify and implement environmental projects</i></p> <p>(d) <i>The use of solar water heaters and the domestic production of clean energy sources be encouraged</i></p> <p>(e) <i>The possibilities of introducing a carbon tax or other effective economic instruments of environmental policy, like an emissions market, be explored</i></p>	<p>Government is formulating an action plan in view of ‘Greening of the Public Sector’ to minimizing waste, conservation of energy and water, paperless work and adoption of sustainable technology and business practices to sustain and improve service delivery.</p> <p>Public Procurement Act was amended to integrate sustainable procurement criteria in the requirements for the purchase of goods and services.</p> <p>A mechanism of Environmental Impact Assessment (EIA) and Preliminary Environmental Report (PER) has been set up to mitigate environmental risks.</p> <p>Mauritius introduced a MID levy tax on fuel oil, coal and liquid petroleum gas (LPG). Excise duty and registration on electric and hybrid motor vehicles were also reduced by half.</p>	
<b>3.4 Objective 3: Promote the Adoption of Codes of Good Business Ethics in Achieving the Objectives of Corporations</b>		
3.4.1 <i>ICAC be provided with the necessary resources, financial and human, to enable it to track corruption and money laundering and to educate the public more efficiently</i>	<p>Declaration of Assets Act has empowered the ICAC with new powers in terms to monitoring the assets and liabilities with a view to detect and investigate corruption and money laundering offences or illicit enrichment.</p> <p>Sensitisation and empowerment workshops are regularly organized.</p> <p>Amendments were brought to the Financial Intelligence and Anti-Money Laundering Act (FIAMLA) 2018, the Anti-Money Laundering</p>	

**THEMATIC AREA III: CORPORATE GOVERNANCE**

AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
	and Combatting the Financing of Terrorism and Proliferation (Miscellaneous Provisions) Act 2019.	
<p>3.4.2 <i>ICAC be given the power to prosecute and that its areas of competence be clearly specified in order to avoid overlaps with other judicial bodies</i></p>	<p>ICAC has the power to prosecute its own cases with the consent of the Director of Public Prosecutions.</p>	<p>This aspect has been considered in the context of the review of the legislative and institutional framework to come up with the proposed Financial Crime Commission. It has been proposed for the ICAC to have prosecutorial powers with the same process as the Office of the Director of Public Prosecutions to determine whether or not there should be a prosecution.</p>
<p>3.4.3 <i>All private and public bodies be invited to include the Code of Ethics in their management guidelines</i></p>	<p>The Public Private Platform Against Corruption (PPPAC), co-chaired by ICAC and Business Mauritius, encourages private entities engage in the fight against corruption. A new Code on Corporate Governance was adopted.</p>	
<p><b>3.5 Objective 4: Ensure that Corporations Treat All Stakeholders (Shareholders, Employees, Communities, Suppliers and Consumers) Fairly and Justly</b></p>		
<p>3.5.1 <i>Rights of Shareholders:</i>  <i>The government (i) improves basic shareholder rights by imposing a quorum requirement; (ii) introduces cumulative voting; (iii) allows shareholders to approve the distribution of dividends; (iv) requires a 76 per cent majority to authorize shares not yet authorized for the sale of 50 per cent or more of companies; (v) removes the provision that permits annual general meetings to proceed if shareholders are accidentally not notified about them; (vi) considers prohibiting certain types of abusive self-dealing; and (vii) clarifies listing rules that deal with shareholder approvals for related-party transactions.</i></p>	<p>The Companies Act 2001 safeguards rights and obligations of the shareholders of all companies, including those listed on the Stock Exchange of Mauritius.</p>	



<b>THEMATIC AREA III: CORPORATE GOVERNANCE</b>		
<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
<p>3.5.2 Rights of <i>Minority Shareholders</i>:</p> <p>(a) (i) <i>minority shareholders and foreign shareholders be treated equally in terms of the Mauritian corporate governance framework; (ii) all shareholders in a class have the same voting rights; (iii) the sections of the Companies Act that permit classes of stock, that do not conform to the one-share, one-vote principle, to be issued, be amended; and (iv) efforts be made to educate minority shareholders about their rights</i></p> <p>(b) <i>Mauritius authorities (i) establish a centralized credit bureau for individuals; (ii) develop codes to deal with creditor rights and personal insolvencies; and (iii) establish debtor counselling service to help those who find themselves deeply in debt</i></p> <p>(c) <i>Mauritius authorities (i) establish the Mauritian Intellectual Property Rights Commission; and (ii) draft a bill to deal with pirated and counterfeit goods</i></p>	<p>The aggrieved minority shareholders can avail of the different types of judicial means of redress to bring an action against individual directors constituting the Board or the company itself.</p> <p>The Mauritius Credit Information Bureau (MCIB) is a repository of credit information, both positive and negative.</p> <p>The Industrial Property Act was adopted by the National Assembly in 2019.</p>	<p>Accidental omission or failure to give notice of a meeting, does not invalidate the proceedings of that meeting. This provision has to be reviewed, which could be prejudice to the buyer.</p>
<b>3.6 Objective 5: Provide for the Accountability of Corporations, Directors and Officers</b>		
<p>3.6.1 Responsibilities of <i>Boards of Directors</i>:</p> <p>(a) <i>The key standards of the Code of Corporate Governance be made mandatory, although they are currently voluntary. This is because the CRM observed lack of compliance with the code and consulted with the parties concerned</i></p> <p>(b) <i>The FRC, the SEM and the Registrar of Companies pool their efforts to ensure more representation of small shareholders on the boards of private companies</i></p> <p>(c) <i>The MIoD plays a bigger role in continuously offering training courses to new board members and upgrades the skills of the incumbents</i></p> <p>(d) <i>Incumbent members of boards and controlling shareholders show that they are adhering to the spirit, and</i></p>	<p>The Code of Corporate Governance adopts a principles-based as opposed to rules-based approach. The Code is prescriptive for companies listed on the Official Market of the Stock Exchange of Mauritius. The Code requires that the Board have as Directors, persons who are independent from the company and any major shareholder, thus avoiding conflict of interests.</p> <p>Directors Development Programme (DPP) has been revamped to assist existing Directors and aspiring ones to strengthen and master governance practices with innovative tools and resources.</p> <p>The new DPP will be run jointly as an award course by the Open University of Mauritius and the MIoD.</p> <p>Global Business licensees are required to appoint at least 2 resident directors on their Boards.</p>	

<b>THEMATIC AREA III: CORPORATE GOVERNANCE</b>		
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<p><i>not just the letter, of the relevant standards of the Code of Corporate Governance</i></p> <p><i>(e) Boards of directors include members who are non-residents of Mauritius to enlarge the pool of potential directors in quantitative and qualitative terms, because the number of qualified directors in Mauritius is limited</i></p> <p><i>(f) The government (i) pursues public sector reform, as currently discussed with the World Bank; (ii) reviews the efficiency and corporate governance structures of parastatals and other SOEs; and (iii) applies the principles of good governance to the appointment of directors of parastatals and other SOEs</i></p>		
<p><b>3.6.2 Reporting Guidelines for Corporations:</b></p> <p><i>(a) The FRC, as the monitoring and enforcing institution for developing and implementing sound financial reporting and accounting standards, improves its capacity for the short term</i></p> <p><i>(b) The government (i) develops a framework to regulate, monitor and sanction the accounting and auditing industry when it violates existing standards and rules; (ii) establishes a public accounting oversight board; (iii) requires all accountants and public accounting firms to register with this board and supply it with information; (iv) makes the board responsible for setting standards for accounting, auditing, quality control, ethics and independence in preparing audit reports for public companies; (v) enables the board to impose penalties and broaden the sanctions for corporate and criminal fraud; and (vi) enables the board to increase the independence of firms that audit the financial statements of public companies</i></p>	<p>Every public interest entity adopted and implemented the National Code of Corporate Governance. The auditor is also required to report on the extent of compliance with the National Code of Corporate Governance disclosed in the Annual Report of the public interest entity and on whether the disclosure is consistent with the requirements of the Code.</p>	
<p><b>3.6.3 Disclosure and Transparency:</b></p>		

<b>THEMATIC AREA III: CORPORATE GOVERNANCE</b>		
<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
<i>The disclosure and communication requirements for annual reports, corporate governance reports and funding, as stipulated in the Code of Corporate Governance, be made mandatory</i>		

**THEMATIC AREA IV: SOCIO-ECONOMIC DEVELOPMENT**

AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
<b>4.1 General Recommendations</b>		
4.1.1 <i>The international commitments that Mauritius has made be disseminated to, and popularized with, all stakeholders who are likely to benefit from them</i>	Mauritius Trade Easy is a comprehensive trade portal, aiming at providing information on opportunities that exist on the regional and international markets under the different Agreements signed by Mauritius.	Other updates are posted on the government portal as and when available.
4.1.2 <i>All ratified international legal agreements be consolidated in national laws</i>	Major international legal agreements are consolidated in national laws.	
<b>4.2 Objective 1: Promote Self-Reliance in Development and Build Capacity for Self-Sustaining Development</b>		
4.2.1 <i>Government develops a strategy and policy for agricultural diversification that prioritises food security in Mauritius</i>	Agriculture contributed 3.3 per cent to GDP to the Mauritian economy in 2019. Government is also promoting a shift to organic and bio-farming practices. Specific incentives, dedicated to SMEs, are being provided encourage more youths and women to engage in the sector and become agri-preneurs. Government is collaborating with international agencies and use innovative technologies in addressing climate change.	Local production represents 23 per cent of our local food consumption requirements.
4.2.2 <i>Government includes development actions and budgets in the framework of integrated plans and therefore develops:</i> <ul style="list-style-type: none"> <li>• <i>A new long-term vision that takes into account the changes and new challenges facing the country</i></li> <li>• <i>A national medium-term economic and social development plan, sector strategies and policies</i></li> <li>• <i>A national framework for planning land use that integrates the vision of medium- to long-term economic and social development plans, regional development plans and infrastructural plans</i></li> </ul>	The long-term vision of Government is enunciated in the Government Programme 2020-2024. The long-term objectives are translated into strategic sectoral plans with clear national action plans for implementation in the medium- to long-term. The annual Budget exercise and Programme-Based Budgeting ensures the overall implementation of the vision of Government. Planning instruments for land use: National Development Strategy (NDS), the Planning Policy Guidance (PPGs), and the Outline Planning Schemes	
<b>4.3 Objective 2: Accelerate Socio-Economic Development in Order to Achieve Sustainable Development and Eradicate Poverty</b>		
4.3.1 <i>Government develops and implements a targeted poverty eradication policy based on assistance in cash and kind intended for households or persons identified as 'poor'</i>	Mauritius has adopted and is implementing the Marshall Plan Against Poverty, which is a comprehensive strategy which aims at eliminating absolute poverty and encouraging change among vulnerable populations and service providers.	A Social Register of Mauritius (SRM) was also introduced targeting families who live in extreme poverty conditions.

<b>THEMATIC AREA IV: SOCIO-ECONOMIC DEVELOPMENT</b>		
<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
4.3.2 <i>Government organizes a national consultation, together with the unions and the private sector, about the ways and means of ensuring sustainable social benefits that are more effective and more efficient against unemployment and old age risks</i>	Policy decision with regard to the introduction of the minimum wage was made via the National Minimum Wage Council which was established with representatives from the public and private sectors as well as Trade Unions.	
4.3.2 <i>Government develops and implements a wage policy based on a fair distribution of the fruits of growth</i>	The national minimum wage and the Negative Income Tax were introduced to reduce the gap between low and high-earners.	
4.3.3 <i>Government initiates dialogue with the trade unions and the private sector in order to develop a new social model that balances the competitiveness (flexibility) of enterprises with the security of employees and their right to decent work</i>	Mauritius has an established an annual Tripartite Committee chaired by the Minister of Finance and Economic Development to fix the quantum for the monthly additional remuneration.	
4.3.4 <i>Trade Unions and the private sector to begin frank dialogue and make clear commitments to:</i> <ul style="list-style-type: none"> <li>• <i>A social compromise that facilitates the successful integration of Mauritius into the world economy and balances competitiveness (flexibility) with the security of employees and their right to decent work</i></li> <li>• <i>An annual review of salaries based on a fair sharing of the fruits of growth</i></li> <li>• <i>A reform of the social protection system that is focused on efficient coverage of unemployment and old age risks and a distribution that facilitates the sustainability of this coverage</i></li> </ul>	Government advocates for a social compromise between Trade Unions and the private sector. An annual review of salaries based on a fair sharing of the fruits of growth. A reform of the social protection system that is focused on efficient coverage of unemployment and old age risks and a distribution that facilitates the sustainability of this coverage.	47.7 per cent of the registered doctors, including 980 specialists, were employed in the public sector
<b>4.4 Objective 3: Strengthen Policies, Delivery Mechanisms and Outcomes in Key Social Development Areas, Including Education For All, and Hiv and Aids and Other Communicable Diseases</b>		
4.4.1 Education: <i>Government, together with the private sector and civil society</i> <ul style="list-style-type: none"> <li>• <i>Strengthens and diversifies the measures that will ensure respect for the principle of compulsory education until the age of 16</i></li> <li>• <i>Rapidly introduces reflective and visibility studies to improve the quality of higher education substantially and</i></li> </ul>	Government has enacted a Higher Education Act in December 2017. Memoranda of Understanding (MOUs) were signed with universities and institutions	

## THEMATIC AREA IV: SOCIO-ECONOMIC DEVELOPMENT

AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010	ACTIONS TAKEN AS AT DECEMBER 2020	REMARKS
<i>to make Mauritius a university centre that is a shining example to the African sub-region and one that attracts the greatest world minds</i>		
<p>4.4.2 Health: Government, together with the private sector and civil society</p> <ul style="list-style-type: none"> <li>• Develops a policy to upgrade equipment, improve the conditions of employment and increase the number of medical and paramedical personnel in public institutions</li> <li>• Introduces social contributions, initially modest but increasing, that employees and employers make to the health insurance scheme</li> <li>• Analyses quickly why the fight against drug addiction, HIV and AIDS has not achieved the expected results and makes this objective a national priority</li> </ul>	<p>At the end of 2019, there were 3,290 doctors registered with the Medical Council of the Republic of Mauritius, representing 12.4 doctors per 10,000 population.</p> <p>A Government Medical Insurance Scheme (GMIS), this remains to be implemented.</p> <p>The HIV and AIDS Act enacted in 2006, provides for a rights-based approach to HIV and AIDS-related issues.</p>	<p>The National HIV Treatment Protocol for Management of PLHIV has been updated and is due to validation.</p>
<p><b>4.5 Objective 4: Ensure Affordable Access to Water, Sanitation, Energy, Finance (including Microfinance), Markets, ICT, Shelter and Land for All Citizens, Especially the Rural Poor</b></p>		
<p>4.5.1 Public authorities to develop differentiated rates for the different public services to ensure financial equilibrium and sustainability and to improve social equity</p>	<p>Households which consume up to 6 cubic metre of water are exempted from payment of water charges.</p> <p>Processing electricity fees for preparation of a cost estimate of network for new supplies has been waived.</p> <p>Free access to WIFI Hotspots throughout the island.</p>	
<p>4.5.2 Public authorities to introduce taxes proportional to the costs of evacuating waste water and solid wastes to ensure respect for the polluter-payer principle</p>	<p>Any industrial activity which generates process effluent and then discharges same to the public wastewater system, either through a direct connection or by carting away through effluent carriers, has a legal obligation to apply for a Licence.</p>	
<p>4.5.3 Public authorities to introduce, in order to improve access to housing, a system to assist the small and medium enterprises (SMEs) that help to implement the different social housing programmes</p>	<p>Families earning up to Rs 20,000 monthly would have access to a housing unit while those earning less than Rs 9,520 monthly are empowered in a more holistic manner, through training skills, education, and employment and through housing schemes and rehabilitation scheme.</p>	

<b>THEMATIC AREA IV: SOCIO-ECONOMIC DEVELOPMENT</b>		
<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
4.5.4 <i>Public authorities to introduce tax reductions or subsidies for the purchase of computers and accessories and provide incentives to encourage their use</i>		
4.5.5 <i>Public authorities to encourage the exchange of land for tax and para-fiscal benefits in order to provide small farmers and their families with land capital</i>	Government has created a land bank whereby agricultural lands are leased to individuals, planters and farmers.	
<b>4.6 Objective 5: Progress Towards Gender Equality in All Critical Areas, Including Equal Access to Education for All Girls at All Levels</b>		
4.6.1 <i>Government to launch a national initiative to allow women to participate more fully in the different structures of power (government, Parliament, communes and political parties) and introduces the 30 per cent quota to ensure greater participation of women in decision-making processes</i>	<p>More women were nominated in key political positions and within the public service.</p> <p>The Local Government Act was also enacted to ensure that during the local and Municipal elections no more than two thirds of candidates are of the same sex.</p> <p>The Code of Corporate Governance requires a degree of gender balance on Boards.</p>	Unfortunately, the Constitution (Amendment) Bill which inter alia sought better gender representation in National Assembly has not been put for a second reading.
4.6.2 <i>Government to direct all relevant public institutions to include gender in their statistics and analyses</i>	Government is also advocating gender mainstreaming and gender-based budgeting in all Ministries and Departments through the National Gender Policy Framework.	
4.6.3 <i>Government to strengthen the newly created Female Condition Unit responsible for gender issues within the Ministry of Gender by increasing its budget allocation substantially and increasing its capacity building programmes so that it becomes a real advocacy body</i>	Over the last few years, the Gender Unit has consolidated its capacity building programmes, as well as its awareness campaigns.	
4.6.4 <i>Civil society to improve the coordination between women's organisations in order to improve the efficiency of their activities and to acquire analysis and intervention capabilities to strive for gender equality at all levels</i>	The National Women's Council (NWC) ensures coordination with the 938 women's associations affiliated to the Regional Committees. Women cooperative societies assist in strengthening women's economic capacity and establish commercial networks, thereby providing a supportive environment for them to thrive.	
<b>4.7 Objective 6: Encourage Broad-Based Participation in Development</b>		
4.7.1 <i>Government to initiate a participative evaluation of the consultative process and the involvement of civil society in order to review the current situation and to improve these processes</i>		

**THEMATIC AREA IV: SOCIO-ECONOMIC DEVELOPMENT**

<b>AFRICAN PEER REVIEW (APR) PANEL RECOMMENDATIONS AS AT JULY 2010</b>	<b>ACTIONS TAKEN AS AT DECEMBER 2020</b>	<b>REMARKS</b>
<i>4.7.2 Government to initiate a participative evaluation of the capacity of civil society institutions and their systems of governance in order to provide them with the resources that would enable them to become real development partners</i>	Most NGOs are registered under MACOSS, the umbrella organization for all civil society organisations in Mauritius. Their activities are either funded by the National Social Inclusion Foundation or by private sector foundation funds or by Government.	