



-Mauritius-
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GENERAL FEATURES OF TRADE POLICY

Mauritius is an original Member of the WTO and an ITA signatory. It accords at least MFN treatment to all its trading partners. As a small-island developing country with limited natural resources, Mauritius relies on international trade, and participates actively in the multilateral trading system and in various regional groupings to, inter alia, secure and increase market access for its products.

Mauritius is a member of, inter alia, the Common Market for Eastern and Southern Africa (COMESA), the Southern African Development Community (SADC), the Indian Ocean Commission (IOC), and the Regional Integration Facilitation Forum (RIFF). Mauritius considers its participation in regional agreements as a step towards building resilience for full integration into the world economy.

Mauritius is a net exporter of services. Commitments made by Mauritius under GATS largely reflect the current state of liberalization of the sector; monopolies or exclusive rights held by public enterprises limit competition in certain branches (telecommunications, postal, and transportation services) and contribute to high production costs. Measures affecting presence of natural persons are unbound. Mauritius maintains MFN exemptions on financial services under Article II of GATS.

Mauritius' participation in the multilateral trading system and in various regional agreements reflects its interests as a small, export-oriented economy with advantages in a few products, sugar, textiles and clothing in particular. As part of its economic success is due to preferential market access granted by major trading partners, Mauritius is taking steps to adjust to changes in this international environment.

The following table is an overview of the tradeflow between the European Union and Mauritius

Section	Year	Import(Euro)	Export(Euro)
Animals & animal products	1996	6,638,310	20,526,340
	1997	9,907,510	27,257,630
	1998	8,285,230	24,262,970
	1999	5,647,250	17,932,810
	2000	9,419,160	14,330,920
	2001	14,487,660	22,747,670
	2002	15,111,860	23,009,320
	2003	15,375,960	23,028,820
Vegetable products	1996	3,872,580	10,294,410
	1997	4,389,440	11,841,460
	1998	4,275,690	11,227,040
	1999	3,986,500	9,641,230
	2000	4,411,930	13,713,940
	2001	4,560,520	10,830,630

	2002	5,218,820	11,806,670
	2003	4,718,370	18,724,150
Animal or vegetable fats	1996	0	937,610
	1997	0	1,087,740
	1998	0	1,087,950
	1999	0	1,105,600
	2000	1,910	1,397,350
	2001	0	1,209,500
	2002	0	1,744,110
	2003	13,640	1,351,120
	Prepared foodstuffs	1996	350,265,310
1997		348,207,640	18,717,940
1998		376,197,230	20,632,760
1999		327,493,510	23,249,890
2000		271,183,960	24,447,090
2001		367,889,570	27,293,970
2002		386,281,500	31,072,790
2003		331,479,040	29,905,900
Mineral products	1996	0	3,859,350
	1997	81,590	1,473,220
	1998	2,057,600	1,596,530
	1999	232,040	1,368,390
	2000	22,240	2,502,480
	2001	2,680	1,538,610
	2002	39,840	3,509,680
	2003	81,110	1,537,390
Chemical products	1996	23,040	43,239,430
	1997	2,590,090	42,818,450
	1998	2,081,850	44,958,000
	1999	2,352,590	41,363,020
	2000	2,720,110	49,158,670
	2001	4,001,210	51,586,600
	2002	4,411,030	51,357,110
	2003	4,289,410	51,990,620
Plastics & rubber	1996	153,360	14,357,260
	1997	416,730	16,174,040
	1998	706,390	28,414,840
	1999	2,034,960	15,384,580
	2000	2,973,210	16,540,440
	2001	3,002,220	16,432,400
	2002	3,379,240	15,457,090
	2003	4,519,290	16,673,970
Hides & skins	1996	3,190,240	3,286,220
	1997	4,409,640	2,656,990
	1998	3,219,700	2,714,750
	1999	1,665,070	2,151,440
	2000	1,866,800	3,741,400
	2001	1,961,280	4,219,070
	2002	1,261,140	2,260,140
	2003	1,347,610	3,461,420
Wood & wood products	1996	562,820	315,780
	1997	627,150	594,490
	1998	389,640	540,370
	1999	615,790	885,670
	2000	574,730	983,540
	2001	538,150	1,085,510
	2002	679,990	1,312,970
	2003	720,730	1,247,840
	1996	449,920	12,798,400
	1997	1,309,190	15,198,860
	1998	1,241,690	15,824,350

Wood pulp products	1999	1,741,290	16,735,350
	2000	2,031,140	15,670,430
	2001	2,227,760	17,119,820
	2002	2,956,620	16,332,290
	2003	2,857,860	15,441,570
Textiles & textile articles	1996	506,266,990	63,929,330
	1997	602,619,280	69,247,540
	1998	596,337,040	76,323,860
	1999	629,656,270	70,223,790
	2000	680,602,850	72,118,350
	2001	669,512,730	64,772,300
	2002	618,803,490	61,274,780
Footwear, headgear	2003	551,050,170	50,556,590
	1996	326,990	1,386,510
	1997	453,040	1,818,560
	1998	429,920	1,404,830
	1999	569,490	1,170,860
	2000	755,830	1,259,750
	2001	905,730	1,709,400
	2002	546,130	1,319,040
Articles of stone, plaster, cement, asbestos	2003	536,120	1,262,490
	1996	146,230	11,467,590
	1997	806,470	12,541,270
	1998	735,750	13,769,410
	1999	313,650	12,848,700
	2000	679,540	13,635,990
	2001	489,810	11,893,860
	2002	985,990	14,156,830
Pearls, (semi-)precious stones, metals	2003	369,540	11,731,570
	1996	29,042,090	18,679,830
	1997	27,653,280	20,651,560
	1998	21,485,250	23,847,460
	1999	36,248,540	32,770,870
	2000	40,293,220	31,128,590
	2001	34,869,970	25,127,960
	2002	79,558,010	28,235,230
Base metals & articles thereof	2003	36,901,210	23,899,130
	1996	1,015,340	23,064,600
	1997	1,041,260	21,986,330
	1998	2,193,440	22,123,090
	1999	2,808,890	19,343,270
	2000	2,923,560	20,733,530
	2001	3,178,880	20,862,790
	2002	3,659,760	24,614,370
Machinery & mechanical appliances	2003	4,246,350	21,825,500
	1996	1,970,760	118,185,120
	1997	3,363,410	109,236,510
	1998	2,874,970	129,040,900
	1999	4,433,440	162,079,230
	2000	6,894,520	169,376,830
	2001	10,230,930	144,668,920
	2002	16,553,670	156,519,210
Transportation equipment	2003	16,749,200	152,867,170
	1996	927,250	22,369,180
	1997	2,147,440	34,897,410
	1998	6,494,730	21,735,360
	1999	2,714,340	24,955,170
	2000	2,093,590	65,518,230
	2001	1,381,340	121,592,080
	2002	6,832,020	51,811,260
2003	2,927,050	79,185,820	

Instruments - measuring, musical	1996	14,710,110	14,160,140
	1997	17,979,410	12,799,650
	1998	21,628,990	16,735,080
	1999	29,803,630	17,894,310
	2000	32,399,010	18,431,430
	2001	29,948,200	22,605,210
	2002	21,589,170	23,915,690
	2003	21,273,620	21,857,440
Arms & ammunition	1996	0	56,970
	1997	0	69,550
	1998	0	70,740
	1999	0	86,720
	2000	0	125,960
	2001	4,820	38,220
	2002	0	75,100
	2003	2,490	143,460
Miscellaneous	1996	9,053,460	8,032,410
	1997	10,571,520	10,019,020
	1998	10,273,360	11,474,160
	1999	9,343,820	10,746,630
	2000	9,719,380	9,811,700
	2001	10,530,830	8,172,010
	2002	9,695,830	10,131,940
	2003	9,205,970	9,976,550
Works of art	1996	21,660	136,020
	1997	36,590	58,830
	1998	33,560	44,920
	1999	20,330	29,220
	2000	49,590	137,650
	2001	30,260	35,710
	2002	36,630	259,170
	2003	88,070	37,840
Other	1996	353,760	1,145,550
	1997	464,070	2,457,630
	1998	968,840	1,996,400
	1999	810,770	1,340,260
	2000	4,526,650	3,787,280
	2001	640,350	2,158,110
	2002	616,000	4,488,680
	2003	2,163,800	2,851,380

Agriculture and Fisheries
last updated on 2002-02-13

Agriculture, though declining in share, remains a leading sector of the Mauritian economy. The export-led strategy implemented by Mauritius, and preferential market access provided by developed countries have contributed to the diversification within and away from the sugar industry.

For food security purposes, import, export, and price controls are maintained, and strategic reserve stocks are required, on certain agricultural products. Public enterprises, including marketing boards, still hold a monopoly over the importation of certain food products, including flour and certain rice. Customs tariffs on agricultural imports range from zero to 80%; the 80% rate applies, inter alia, to cane or beet sugar, chemically pure sucrose (in solid form), and molasses resulting from the extraction or refining of sugar. Imports of some products are prohibited, including sugar and chocolate confectionery; quotas are maintained on imports of potatoes and on exports of chilled fish

Services - Communications & Audiovisual
last updated on

In 2000, Mauritius had 280,885 main telephone lines (up from 148,185 in 1995) corresponding to a teledensity of nearly 24 (up from around 13 in 1995). There are some 25,000 applications per year for fixed telephone lines.

Revenue from telecommunications services increased from some Mau Rs 1.8 billion in 1995 to Mau Rs 3.7 billion in 1999. Telecommunications services contribute some 2% to GDP. The number of cellular users is around 200,000; and some 90,000 persons have an internet connection.

The provision of telecommunications services in Mauritius is governed by the 1998 Telecommunications Act, which replaced the 1988 Act. Under the 1998 Act, all telecommunications operators, and suppliers of public telecommunications networks (including dealers of telecommunications apparatus), and services have to be licensed by the regulator, the Mauritius Telecommunications Authority (MTA), established under the Act. The MTA sets the licensing criteria, and type-approval procedures for equipment connected to network and radio equipment. It also manages the Universal Service Fund, which supports the provision of universal services. Prices of telecommunications services are set by the operators but must be approved by the MTA seven days before they are applied.

The Act prohibits abuses of dominant positions in the branch. Every licensee is required to grant access to its network. The terms of interconnection agreements are negotiated between the parties on a case-by-case basis.

With the exception of mobile telephone services, most telecommunications services are under the monopoly of Mauritius Telecom Ltd. (MT), a public enterprise and the dominant telecommunications operator. The MT holds an exclusive right to provide all fixed telecommunications services between places within and outside Mauritius until end-December 2003 (one year ahead of the schedule contained in Mauritius' GATS commitments). It supplies telephone, telex, telegram, paging, data, and internet services. In November 2000, 40% of its capital was sold to France Telecom.

Mauritius is a member of the International Telecommunications Union (ITU), the International Telecommunications Satellite Organization (INTELSAT) and the International Maritime Satellite Organization (INMARSAT). Mauritius took the opportunity offered by the latest negotiations on telecommunications services, in which it participated, to further improve its commitments. Mauritius bound (without limitations) measures affecting cross-border supply and consumption abroad of facsimile, paging, private mobile radio, equipment rental, sales and maintenance, and mobile services ; and measures affecting consumption abroad of voice telephone, packet switched data transmission, telex, telegraph, and private leased circuit services.

Financial services comprise banking and non-banking financial activities; each has its own regulatory authority. The financial services branch currently contributes some 14% to real GDP; it has grown by some 7% on average in recent years.

A dozen of Mauritius' banks and financial institutions are public enterprises, operating on commercial principles.

The financial services branch is being restructured; a Financial Services Development Bill had been introduced into Parliament. Once adopted, the Act will provide for a single regulatory authority for both banking and non-banking financial activities; the authority will be established after the first phase of the restructuring of the branch.

Mauritius participated in the extended WTO negotiations on financial services and further improved its commitments. Mauritius bound (without limitations) measures affecting cross-border supply, consumption abroad and commercial presence for the supply of: services auxiliary to insurance (e.g. consultancy, actuarial, risk assessment and claim settlement services); all payment and money transmission services, including credit, charge, and debit cards, travellers cheques, and bankers drafts; and guarantees and commitments.

Mauritius bound (without limitations) measures affecting cross-border supply and consumption abroad of lending of all types (excluding factoring, and specialized and structured products); trading for own account or for account of customers in money market instruments, transferable securities and foreign exchange; and participation in issues of all kinds of securities and provision of services related to such issues. It also

bound measures affecting consumption abroad of acceptance of deposits, settlement and clearing services for inter-bank transactions and securities, and provision and transfer of financial information and financial data processing and related software by suppliers of certain financial services; and measures affecting commercial presence for the supply of direct life and non-life insurance services. Other commitments made by Mauritius on financial services are subject to various limitations.

Banking services

Mauritius has 21 banks, of which ten are domestic banks and eleven are offshore banks. Five of the domestic banks are locally incorporated and the other five are branches of foreign banks. The domestic banking system is highly concentrated, with two banks holding about 70% of the total assets of domestic banks.

Under the 1988 Banking Act and the Bank of Mauritius Act, the Bank of Mauritius (BOM) licenses, supervises and regulates all the banks based in Mauritius, including offshore banks. The BOM also regulates foreign exchange dealers, money changers and non-bank financial institutions authorized to take deposits. A licence (a domestic banking licence or an offshore banking licence as the case may be) from the BOM is required to open a bank. BOM approval is required to open a new branch or change location, and for a Mauritian bank to open a branch abroad. The Acts and the related regulations provide for essential principles of prudential regulations, adequate capitalization of financial institutions, safeguard of depositors' funds, and diversification of loan portfolios. All banks are requested to submit monthly statements to the BOM (Section 24 of the Banking Act) and are subject to annual external audit (Section 25 of the Act).

As of 1 January 1999, the minimum paid-up capital was increased from Mau Rs 75 million to Mau Rs 100 million for domestic banks, and to US\$4.5 million (or equivalent thereof in any freely convertible currency) for offshore banks. Consequently, the minimum capital adequacy ratio has been increased from 8% to 10%. Offshore banks are required to be a branch or a related corporation of a foreign bank of established reputation, or a bank incorporated in Mauritius. There are no limits on foreign equity participation. Foreign banks are subject to the same regulations as domestic banks.

Offshore banks are not subject to Mauritian taxes or domestic monetary policy measures. Offshore banks may deal with residents in foreign currencies.

Non-banking financial services

As at end-1999, Mauritius had 24 insurance companies and pension funds (registered under the 1987 Insurance Act), of which four were foreign companies.

With the exception of the Sugar Insurance Fund Board and the African Reinsurance Corporation, insurance companies operating in Mauritius are governed by the 1987 Insurance Act administered by the Controller of Insurance. The Act requires that insurance business be carried out by companies registered in respect of classes of insurance business. The Controller of Insurance licenses insurance companies. The licensing requirements include a minimum paid-up capital of Mau Rs 25 million, a statutory deposit of at least Mau Rs 8 million in respect of each of long-term insurance business and general insurance business, a sound business plan, and an actuarial report. The applicant must show that it would be able to make adequate treaty arrangements for reinsurance. If the applicant is a foreign company, it must show a satisfactory record for at least three-years in handling the class of insurance business (in respect of which the application is made) in the country where it has its head office.

In the case of long-term insurance business (e.g. life insurance, pension business, and permanent health insurance business), the Act requires that the actuary appointed by the insurance company certify the solvency of the insurer. Where general insurance business (i.e. any class other than long-term insurance business) is transacted, the auditor, directors, and the authorized agent of an insurance company are required to certify the solvency position of the insurer.

The Mauritius Offshore Business Activities Authority (MOBAA), established under the 1992 Mauritius Offshore Business Activities Act, regulates and supervises non-bank offshore activities. MOBAA is managed by a board of governors appointed by the Minister responsible for financial services, and funded by licensing fees paid by registered companies. Mauritius has over 14,000 registered offshore companies serviced by some 60 offshore management companies.

There is no specific supervisory or regulatory authority for the activities of leasing companies and venture capital funds; the Post Office Savings Bank; the Sugar Insurance Fund Board; asset management companies and companies providing investment advisory and other services in the financial services subsector; pension funds; and commercial credit institutions.

**Services -
Tourism and
Travel
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The tourism branch, including restaurants and hotels, is the third largest source of Mauritius' foreign-exchange earnings (20% of the total), after textiles and clothing, and sugar. Its share in real GDP increased from 4.1% in 1995 to 5.5% in 1999 and 2000. This performance is partly attributable to restaurants and hotels, which grew by 10% per year (on average) over the period.

The rapid expansion of tourism has placed much strain on Mauritius' airport infrastructure. This situation will likely ease with the completion of the works under way to expand and modernize existing facilities. The road network is stretched to capacity in major towns and tourist centres. The mushrooming of hotels and private bungalows has increased the pressure on the land and beach areas.

Fiscal incentives (duty and tax concessions and rebates) are granted to hotel promoters under the Hotel Management Scheme and the Hotel Development Scheme.

In addition, the Development Bank of Mauritius offers concessionary interest rates on loans for the construction or upgrading of hotel facilities.

Applications for investment in hotel projects are processed by the Ministry responsible for Tourism, subject to approval by the Ministries responsible for Housing and Lands, Environment, Health, Public Utilities, Infrastructure, and by the Central Water Authority, Central Electricity Board and local authorities. The minimum number of rooms is 60 if the project is Mauritian-controlled and 100 if it is owned by foreigners; foreign participation in hotels with less than 100 rooms is limited to 49%.

Hotel projects must be financed by at least 40% of equity; the hotel companies must be incorporated in Mauritius. The investment per room should be at least Mau Rs 2 million. In the case of coastal resort hotels, the promoter must have at least 2.5 acres of land. Foreign-owned coastal hotels must lease land from the Government: the land area must be at least 10 acres per project.

In the Uruguay Round, Mauritius bound (without limitations on market access and national treatment) measures affecting consumption abroad of all types of tourism services, as well as measures affecting cross-border supply, and commercial presence for the supply of services by travel agencies. In addition to the investment restrictions mentioned above, certain limitations are maintained on market access and/or national treatment. Foreign travel agencies, arranging for services in Mauritius, must work through an agent established in Mauritius. Foreign participation is allowed only in restaurant projects of more than Mau Rs 10 million. Provision of tour-operating services is restricted to Mauritian nationals, although foreign participation is possible with a permit from the Ministries responsible for Tourism and Finance, and the Prime Minister. Ownership of car rental agencies and yacht and cruise services is reserved to Mauritian nationals.

**Services -
Transport**

The transport network of Mauritius consists of roads, airlines and shipping lines. There are some 1,900 km. of roads, of which around 90% is paved. Mauritius has one international

last updated on 2002-02-13 airport at Plaisance and a commercial port at Port Louis; it has no railways. The bulk of Mauritius' trade (more than 95% of the total volume of trade) is handled by sea transport.

Maritime

The Mauritius Marine Authority (MMA), a parastatal body, is responsible for the administration, planning, development, and operation of all port facilities (including infrastructure and equipment) and services. The Cargo Handling Corporation, jointly owned by the MMA and the State, is the sole provider of container and general cargo handling services; it operates under a contract granted by the MMA. Nevertheless, certain commodities such as cement, wheat, and petroleum are unloaded by private enterprises, and the Mauritius Sugar Technical Corporation loads sugar for export.

National vessels are entitled to a 50% discount from berthing fees. Shipping to Europe, the United States and the Asia-Pacific region is handled by foreign vessels. Mauritius does not participate in any cargo-sharing agreements.

Air

Passenger traffic at the international airport of Mauritius has grown at around 8% a year in recent years. This performance is partly attributable to the development of tourism. In consequence, passenger terminal facilities are being expanded. The national carrier, Air Mauritius, remains the largest carrier for passengers and airfreight into and out of Mauritius. Twelve foreign carriers serve Mauritius. A state-owned company, Airports of Mauritius Corporation Ltd. is responsible for airport management and infrastructural development.

The Department of Civil Aviation is the regulatory body; it administers the Civil Aviation Act, which is currently under review. International traffic rights for passengers are governed by bilateral agreements (i.e. contingent upon reciprocity); Mauritius has concluded 28 bilateral air transport services agreements with foreign countries. Only scheduled passenger carriers are allowed to operate into and out of Mauritius. Charter airlines are denied access in line with the policy aimed at "low-impact, high-spending" tourism. The Government's policy is to have one airline per route to Mauritius (single-designation pattern). Tariffs for air transport are set by air companies on the basis of the provisions of IATA; the tariffs are subject to approval by the Minister of External Communications responsible for air transport.

Textiles and Leather last updated on 2002-02-13 Export Processing Zones companies account for the bulk of manufacturing, which is dominated by textiles and clothing. Textiles and clothing is the largest source of Mauritius's foreign-exchange earnings.

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TARIFFS AND DUTIES

Since 1995, Mauritius has continued to implement trade-related reform, although border protection remains relatively high in some areas. A reduction in maximum tariff rates, and an increase in the number of duty-free lines, have contributed to lowering the simple average MFN tariff to some 20%; this is fairly high, particularly given that over 50% of lines bear a zero rate. Nearly all rates are ad valorem; these rates range to 80%, with high dispersion. Specific duties are collected on two tariff lines, with the highest ad valorem equivalent being around 360%. Since 1995, the number of tariff bands has remained unchanged at eleven, including the zero rate and the ad valorem equivalents of the two specific duties. The simple average tariff is 20.5% on agricultural imports, and 19.8% on imports of non-agricultural products.

Mauritius has bound nearly 15% of all its tariff lines. It bound tariffs at a ceiling rate of 65% on some 1.6% of its total tariff lines for non-agricultural products; all agricultural tariff lines (WTO definition) are bound at ceiling rates ranging from 37% to 122%. Other duties and charges on all these products are bound at zero or 17%.

Mauritius has taken steps to harmonize differing customs duties based on source ("scheduled", i.e. Commonwealth and certain major trading partners, and "non-scheduled" territories, i.e. other countries). As from the 2000/01 Budget, the tariff differential has been reduced from 20 to 10 percentage points and applies to only one band: products liable to the MFN tariff rate of 65% carry a lower rate of 55% when they are imported from scheduled territories. Differing excise duties also apply to imports and locally produced goods. In September 1998, a value-added tax of 10% replaced the sales tax; it applies to imports and locally produced goods. Customs duties and taxes account for some 50% of total tax revenue. Since 1 January 2000, Mauritius has applied the provisions of the WTO Customs Valuation Agreement.

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TRADE DEFENCE INSTRUMENTS

Mauritius has no legislation on anti-dumping, countervailing or safeguard measures. Draft legislation is being vetted by the Attorney General's Office. The legislation may come into force by the end of 2001. Mauritius has taken no anti-dumping, countervailing or safeguard actions

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NON TARIFF BARRIERS

The liberalization reforms have fallen short of further dismantling non-tariff measures maintained on various grounds. The number of products subject to import ban, or import control by means of permit, has increased. Import quotas still apply to table-potatoes and salt. Several parastatal bodies, including the State Trading Corporation and the Agricultural Marketing Board, purchase, import, and store "strategic" products (including flour, ration rice, petroleum products, cement, table potatoes, onions, and garlic). Price controls, consisting of a fixed maximum price system (on imports and locally produced goods) and a maximum percentage mark-up system (only on imports), are also maintained on some of the strategic products; the controls are to be abolished gradually after the enactment of competition legislation, a draft of which is being vetted by the Office of the Attorney General. A permit is required for the exportation of products of "strategic importance" and of goods eligible for preferential-quota treatment in importing countries. Mauritius applies no duties, taxes or charges to its exports.

Incentives (including duty and tax concessions) are available under various schemes to local producers, mainly manufacturers, and to exporters, with a view to encouraging investment and improving the international competitiveness of Mauritian products. In addition, partial refunds of air freight costs are granted to exporters of selected agricultural products. The incentives, together with elimination/reduction of tariffs on inputs, increase effective protection for local processing industries.

Government procurement

Mauritius is neither a member of, nor an observer to, the WTO Plurilateral Agreement on Government Procurement.

In October 2000, a new Central Tender Board Act replaced existing legislation deemed stringent, administratively cumbersome, and difficult to implement. A High Powered Committee has been established to review existing legislation on government procurement and propose amendments with a view to ensuring conformity with international norms and practices.

All public purchasing entities must notify the Central Tender Board (CTB), in writing, of any "major contract" they intend to execute, and submit all the relevant documents to the CTB. Within a reasonable delay after having been informed, the Board may call for tenders in respect of the contract. General guidelines on tendering procedures (including advertisement of calls for tenders in the local and, as appropriate, in the international press) have been issued by the Board. Under the guidelines, procurement of less than Mau Rs 500,000, by ministries and government departments, is allowed without reference to the CTB; purchases of Mau Rs 500,000 or more (major contracts for ministries and government departments) must be made through the CTB.

Decisions regarding procurement procedures are made by the CTB in consultation with the purchasing entity. There is no de jure prescription in this regard; the CTB is free to choose between open tenders, selective tenders, and direct purchases. In principle, only local firms and local agents of foreign suppliers are eligible for open tenders. Price preferences of up to 15% are granted to local suppliers when tenders are open to foreign firms. Where an international development agency is providing the financing, its own procurement guidelines (including provisions on preferential margins) apply.

Registration, documentation, and procedures

All operators in domestic or international trade in Mauritius must be registered with the Income Tax Department and be issued an identification number that is used in all customs documentation. Occasional operators must also register with the Customs Department. The Government of Mauritius does not have recourse to the services of a pre-shipment inspection company.

Importers of commercial consignments to Mauritius have to submit customs declarations (bills of entry) together with usual commercial documents (the invoice, the bill of lading, air waybill or postal documentation, import permits, sanitary and phytosanitary certificates (where applicable), and certificates of origin for goods eligible for preferential treatment).

On 1 January 2000, Mauritius switched from a hybrid system of customs valuation to the method based on the transaction value.

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IPR

Mauritius is a member of the World Intellectual Property Organization (WIPO), the Paris Convention for the Protection of Industrial Property, the Universal Copyright Convention, and the Bern Convention.

Intellectual property rights are protected under the 1875 Patents Act (as amended in 1983), the 1868 Trade Marks Act (as amended in 1993), and the 1986 Copyright Act (as amended in 1988).

The Patents Act provides for a nationally independent system of patent protection ; and a patent term of 14 years, which may be extended for a further period of 14 years. Under the Patents Act, assuming the foreign patent has not expired, patents are granted to the inventor only. A patent is invalid or void if the patent or the mode in which it is exercised is mischievous to Mauritius or generally prejudicial to the public; or if the patentee has committed a breach of any special condition under which the patent was originally issued or extended. A patent holder may proceed against any infringer before the Supreme Court. An injunction may be issued prior to the initiation of court proceedings. A finding in the patentee's favour entitles him to full-cost reimbursement. Sanctions against infringements include fines of up to Mau Rs 100 and imprisonment for a term of up to two years.

The Trade Marks Act provides for protection for a term of seven years, renewable for fourteen-year periods. Under the Act, trade mark forgery or false application of a trade mark to goods, with intent to defraud, constitutes an offence. Customs officers may detain import of such goods. Sanctions against infringements of the Act may consist of fines not exceeding Mau Rs 1,000, imprisonment for a term of up to two years, and forfeiture of every chattel, article, instrument and thing by means of or in relation to which the offence has been committed. The court may order any forfeited articles to be destroyed or disposed of.

In July 1997, a new Copyright Act replaced the 1986 Act (amended in 1988). The 1997 Copyright Act was enacted with a view to aligning Mauritius' legislation on copyright on similar provisions in the WTO Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS). The 1997 Act provides protection for artistic, literary or scientific work, or a derivative work. The Act provides for protection for the lifetime of the author of a work (or of the last surviving author in the case of joint authorship), and for 50 years thereafter. The Customs Administration can seize infringing imports or exports with the help

of the police.

In Mauritius, no provisions exist under the current legislation with regard to parallel imports. Counterfeiting mainly affects copyrights (e.g. sound recordings and video cassettes) and trade marks ("Ralph Lauren" is a well-known case).

Mauritius is finalizing new legislation on patents and trade marks, and drafting legislation on industrial designs, geographical indications, and layout design of integrated circuits with a view to complying with its obligations under the WTO Agreement on TRIPS.

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