

THE SUGAR INDUSTRY EFFICIENCY ACT 2001

Act 20/2001

Proclaimed by [\[Proclamation No. 15 of 2001\]](#) w.e.f. 1st August 2001
[Sections-Part I of the schedule to the Proclamation]

[\[Proclamation No. 15 of 2001\]](#) w.e.f. 17th September 2001
[Sections- Part II of the schedule to the Proclamation]

[\[Proclamation No. 34 of 2002\]](#) w.e.f. 17th August 2002
[Sections – 20, 21, 22, 24(2) and (3). 35(4), 35(8(c)(iii), 35(13) and (14)]

Proclaimed by [Proclamation No. 9 of 2017] w.e.f. 1st January 2017, except for SECTION 18 (3)(i)(iii), insofar as it relates to subsection (1B) and 18 (3)(i)(v)

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To consolidate, amend and streamline the laws relating to the package of incentives applicable to the sugar sector with a view to further facilitating the democratisation of ownership in the sugar industry, restoring and maintaining the efficiency and viability of the sugar industry, and supporting the socio-economic development of Mauritius

ENACTED by the Parliament of Mauritius, as follows –

PART I - PRELIMINARY

1. Short title

This Act may be cited as the **Sugar Industry Efficiency Act 2001**.

2. Interpretation

In this Act –

“crop year” has the same meaning as in the Mauritius Cane Industry Authority Act;

“Early Retirement Scheme” means the Early Retirement Scheme referred to in section 23A;

“Economic Development Board” means the Economic Development Board established under the Economic Development Board Act 2017;

“ERS” means the Early Retirement Scheme;

Added by [\[Act No. 3 of 2007\]](#)

“factory area” has the same meaning as in the Mauritius Cane Industry Authority Act 2011

“fob” means free on board;

“ICUMSA” means the International Commission for Uniform Methods of Sugar Analysis;

“LCR” means Land Conversion Right;

“manufactured” in respect of sugar, means sugar of any polarisation obtained from a mill or refinery where the starting raw materials are canes cultivated and harvested in Mauritius;

“Mauritius Cane Industry Authority” means the Mauritius Cane Industry Authority established under section 3 of the Mauritius Cane Industry Authority Act 2011;

Added by [\[Act No. 40 of 2011\]](#)

“Mauritius Standards Bureau” means the Mauritius Standards Bureau established under section 3 of the Mauritius Standards Bureau Act;

“miller” means any person, or group of persons, operating a factory and includes any person acting as manager for that person or group of persons;

“Minister” means the Minister to whom responsibility for the subject of agriculture is assigned;

“Ministry” means the Ministry responsible for the subject of agriculture;

“MS 193/2016” means the Mauritian Standard specification for white sugar declared by the Mauritius Standards Bureau;

“planter” means any person, or group of persons, growing sugar cane in one or more factory areas and includes any person, acting as manager for that person or group of persons;

“producer”, in relation to Sub-Part A of Part II and Sub- Part C of Part III, has the meaning specified in Part III of the Third Schedule;

“raw sugar”–

(a) means sugar which does not fall within MS 193/2016; and

(b) includes plantation white sugar with very high polarization (VHP) sugar and very very high polarisation (VVHP) sugar;

“Registrar-General” has the meaning assigned to it in the Registrar-General Act;

“specialised financial return” means the specialised financial return issued by the Mauritius Cane Industry Authority in accordance with its Accounting Systems and Standardisation Manual;

“specified entity” means any entity specified in the Fourth Schedule;

“SPRP” means the Sugarcane Planters Regrouping Project referred to in the Mauritius Cane Industry Authority Act;

"Sugar Investment Trust" means the Sugar Investment Trust established under section 3;

“sugar reform” means a policy measure recommended pursuant to the Sugar Sector Strategic Plan, the Multi Annual Adaptation Strategy or the Blue Print on the centralisation of sugar factories;

"Trust" means the Sugar Investment Trust;

"Voluntary Retirement Scheme" means the Voluntary Retirement Scheme referred to in section 23;

"VRS" means the Voluntary Retirement Scheme.

Amended by [\[Act No. 20 of 2002\]](#); [\[Act No. 32 of 2003\]](#); [\[Act No. 3 of 2007\]](#); [\[Act No. 34 of 2016\]](#); [Act No. 11 of 2017]

PART II - DEMOCRATISATION OF OWNERSHIP IN THE SUGAR INDUSTRY

Sub-Part A - The Sugar Investment Trust

3. Establishment of the Sugar Investment Trust

- (1) The Sugar Investment Trust established under the Sugar Industry Efficiency Act 1988 shall be deemed to have been established under this Act.
- (2) The Trust shall be a body corporate.

- (3) The Trust shall, for the purposes of the Companies Act 1984 and the Companies Act 2001, be deemed to be a company.
- (4) The issued share capital of the Trust shall be determined by the Board of Directors.
- (5) Subject to subsections (6) and (7), the Companies Act 1984 and the Companies Act 2001 shall apply to the Trust and any reference to a company in those Acts shall include a reference to the Trust.
- (6) The sections of the Companies Act 1984 and the Companies Act 2001 specified in the First Schedule shall not apply to the Trust.
- (7) Notwithstanding the Companies Act 1984 and the Companies Act 2001, the provisions of this Act shall prevail over any provision of those Acts which is inconsistent with this Act.
- (8) For the purpose of subsections (5) and (6) –
“Trust” includes such subsidiary of the Trust as may be prescribed.

Amended by [\[Act No. 15 of 2006\]](#); [\[Act No. 7 of 2020\]](#)

4. Objects of the Trust

- (1) The objects of the Trust shall be to invest, directly or through a body controlled by it
-
 - (a) in sugar cane growing activities;
 - (b) in sugar milling activities;
 - (c) in activities relating to the use of sugar cane by-products; and
 - (d) in such other activities specified in Part I of the Second Schedule.

- (2) The Board of Directors may, with the approval of the Minister, make such rules as it deems fit for the attainment of its objects and the conduct of its business.

5. The Board of Directors

- (1) The Trust shall be administered and managed by a Board of Directors.
- (2) The Board of Directors shall consist of 12 persons of whom -
 - (a) 2 shall be elected by planters who are delegates elected under section 6(2)(a);
 - (b) one shall be elected by planters who are delegates elected under section 6(2)(b);
 - (c) one shall be elected by employees who are delegates elected under section 6(2)(c);
 - (d) one shall be elected by employees who are delegates elected under section 6(2)(d);
 - (e) one shall be elected by employees who are delegates elected under section 6(2)(e);
 - (f) 5 members shall be appointed by the Minister from among persons having wide experience in administrative, economic, legal, financial, commercial or agricultural matters, in matters relating to the sugar industry, or in any other matter related to the activities of the Trust;
 - (g) a representative of the Ministry.
- (3) The Directors shall be elected under subsection (2) in such manner as may be prescribed and shall hold office on such terms and conditions as the Board of Directors may determine.

Amended by [\[Act No. 15 of 2022\]](#)

6. Assembly of Delegates

- (1) There shall be an Assembly of delegates which shall consist of 6 representatives from each factory area elected by the shareholders of the Trust in such manner as may be prescribed.
- (2) The 6 representatives referred to in subsection (1) shall be shareholders of the Trust and shall consist of -
 - (a) 2 persons elected by the planters cultivating less than 5 hectares of land;
 - (b) one person elected by planters cultivating 5 hectares of land or more;
 - (c) one person elected by employees as defined in Part I (a)(i), (iii) and (iv) of the Third Schedule;
 - (d) one person elected by the employees as defined Part I (a)(ii) of the Third Schedule;
 - (e) one person elected by the employees as defined Part I (a)(v) of the Third Schedule.
- (3)
 - (a) Every representative shall hold office for a period of 3 years and shall, subject to paragraph (b), be eligible for re-election.
 - (b) No person shall be eligible for re-election under paragraph (a) where he has held office as representative for 2 terms.

Added by [\[Act No. 2 of 2012\]](#); [\[Act No. 15 of 2022\]](#)

7. Representatives of Trust on Board of directors of sugar milling company

- (1) Subject to subsections (2) and (3), the Board of Directors shall appoint at least one planter and one employee, elected under section 6(2), who shall be from the factory area of the sugar milling company, to represent the Trust on the Board of Directors of the respective sugar milling company.

- (2) Where no planter has been elected under section 6(2) in any factory area, the Board of Directors may designate a planter who is a shareholder of the Trust to represent the Trust on the Board of Directors of the sugar milling company in that factory area.
- (3) Where no employee has been elected under section 6(2) in any factory area, the Board of Directors may designate an employee who is a shareholder of the Trust to represent the Trust on the Board of directors of the sugar milling company in that factory area.

8. Appointment of staff

The Trust may employ on such terms and conditions as it may determine such staff as may be necessary for the conduct of its business.

9. Interpretation of Sub-Part A

In this Sub-Part -

"Assembly of Delegates" means the Assembly of Delegates referred to in section 6;

"Board of Directors" means the Board of Directors referred to in section 5;

"delegate" means a person elected pursuant to section 6;

"employee" has the meaning specified in Part I of the Third Schedule;

"planter" has the meaning specified in Part II of the Third Schedule;

"sugar milling company" means a public company which carries on milling activities as specified in the Mauritius Cane Industry Authority Act 2011.

Amended by [\[Act No. 40 of 2011\]](#)

Sub-Part B - Incentives for transfer of land

10. Incentives for transfer of land

- (1) Subsection (2) and (2A) shall apply to a deed witnessing the transfer of land by way of one or more transactions -
 - (a) to the Trust or a body controlled by it;
 - (b) by the Trust or a body controlled by it to any person specified in Part II of the Second Schedule; or
 - (c) subject to subsection (8), to any person, of one or more portions of land under sugar cane cultivation of an extent not exceeding 21.1044 hectares (50 arpents) in the aggregate.

Amended by [\[Act No. 26 of 2001\]](#)

- (2) Notwithstanding the Land (Duties and Taxes) Act, a deed referred to in subsection (1), which is presented for registration, shall, where the conditions specified in subsection (3) are satisfied, be subject to the tax leviable under Part III of that Act at the rate of 5 per cent.
- (2A) Notwithstanding the Morcellement Act, where land is transferred under subsection (1) and the transferor applies for and is issued with a morcellement permit in respect of that land, he shall be exempted from payment of the fees payable under section 9 of that Act.

Amended by [\[Act No. 15 of 2006\]](#)

- (3) Subject to subsection (6), the conditions to be satisfied or the purposes of Subsection (2) and (2A) shall be as follows -

- (a) the deed of transfer shall contain a certificate from the Sugar Insurance Fund certifying that the land transferred has been under sugar cane cultivation for a period of not less than 2 years during the 10 years immediately preceding the date of transfer;
 - (b) the deed of transfer from a planter to a metayer shall contain
 - a certificate from the Sugar Insurance Fund to the effect that the land being transferred is under metayage;
 - (c) the transferor shall declare in the deed of transfer that he has not, by means of any one or more deeds registered after 1 April 1985, transferred to the transferee, land under sugar cane cultivation exceeding 21.1044 hectares (50 arpents) in the aggregate;
 - (d) the transferee shall specify in the deed the extent of all lands under sugar cane cultivation acquired by him by means of any deed registered after 1 April 1985;
 - (e) every declaration made under this subsection shall contain a reference, where applicable, to any transcription volume;
 - (f) where the transferor or transferee is a body controlled by the Trust, the deed of transfer shall contain a certificate from the Trust certifying that the transferor or transferee is a body controlled by it.
- (4) Notwithstanding subsection (2) and (2A), where a deed does not contain the certificate and the declarations specified in subsection (3), the duties and taxes leviable under any enactment relating to the transfer of the land shall be due and payable under that enactment.
- (5) Notwithstanding subsection (2) and (2A), where after the registration of a deed of transfer, the Registrar-General is satisfied that the declarations contained in the deed and specified in subsection (3)(c) and (d) are incorrect, he shall, by written notice sent by registered post, claim from the transferor or the transferee, as the

case may be, the difference between the duty and taxes which would otherwise have been leviable and the duty and taxes actually paid together with a penalty equal to twice the amount of the difference.

- (6) Subsection (3)(a), (b), (c), (d) and (e) shall not apply where the transferor or transferee is the Trust or a body controlled by it.
- (7) Section 42 of the Land (Duties and Taxes) Act 1984 shall apply to the recovery of duties and taxes under this section.
- (8) Subject to subsection (1)(a) and (b), this section shall not apply -
 - (a) where the transferee is a corporate body or a partnership;
 - (b) **Repealed by [\[Act No. 14 of 2005\]](#)**
 - (c) where the deed was drawn up before, and not registered within 6 months of the commencement of this Act;
 - (d) to a transferor where the transferor transfers to one and the same person, land exceeding 21.1044 hectares (50 arpents) in the aggregate; or
 - (e) to a transferee where the transferee acquires land exceeding 21.1044 hectares (50 arpents) in the aggregate.
- (9) For the purposes of determining the value of any land transferred, section 28 of the Land (Duties and Taxes) Act 1984 shall apply.
- (10) In this section -

"deed of transfer" means a deed witnessing the transfer of land for consideration or by way of donation;

"duty and taxes" includes the penalty referred to in subsection (5);

"land" includes stone heaps, in-field access roads and any building used for the purposes of agricultural production;

"metayer" has the meaning assigned to it in the Sugar Insurance Fund Act;

"Sugar Insurance Fund" means the Sugar Insurance Fund established under the Sugar Insurance Fund Act;

"transfer" includes the transfer of land from a planter to a metayer.

Amended by [\[Act No. 15 of 2006\]](#)

Sub-Part C - Acquisition and disposal of land

11. Acquisition and disposal of land

(1) This section shall apply to the acquisition and disposal of land by-

- (a) the Trust or a body controlled by it;
- (b) the Government; or
- (c) any specified entity.

(2) Subject to the approval of the Minister and to subsection (8), a person may convert 2 units of acreage for every unit of acreage sold to Government or any entity designated by Government, provided that the sale is effected at a nominal price of one rupee and he undertakes to plough back the proceeds arising from the conversion to any economic activity in Mauritius.

(2A) The total acreage of land to be acquired by Government to which subsection (2) applies shall not exceed 100 hectares (236.918 arpents) in the aggregate or such other increased acreage as may be prescribed.

Amended by [\[Act No. 15 of 2006\]](#)

(3) Subject to subsections (4), (5), (6) and (8), a person may convert 3 units of acreage for every unit of acreage sold to Government or any specified entity provided that the sale is effected at nominal rates, within a period of 6 months of the application for land conversion is granted and he undertakes -

(a) to plough back at least 60 per cent of the proceeds arising from the conversion of which, at least half to sugar production or diversification within sugar in Mauritius in the schemes specified in the Fifth Schedule and the remainder to any other economic activity in Mauritius; or

(b) to use part or the whole of the proceeds arising from the conversion to recoup the expenditure incurred in the context of the VRS pursuant to section 23.

(3A) (a) The supervising officer of the Ministry responsible for the subject of planning and development of land, or the vendor of the land, shall notify the supervising officer of the Ministry in writing of the date of registration of the deed of sale of the land to Government under this section, within 15 days of the date of the registration.

(b) The Minister shall, within 15 days of receipt of a notification under paragraph (a), grant written authority for conversion of the land under section 28.

Amended by [\[Act No. 20 of 2011\]](#)

(4) The total acreage of land to which subsection (3) applies shall not exceed 1181.8800 hectares (2,800 arpents) in the aggregate.

- (5) No application for the first 844.2000 hectares (2,000 arpents) of the acreage referred to in subsection (4) shall be entertained after 31 July 2003.
- (6) No application for the remaining 337.6800 hectares (800 arpents) of the acreage referred to in subsection (4) shall be entertained after 31 July 2006.
- (7) Notwithstanding subsection (2) and (3), but subject to subsection (8), the Trust or a body controlled by it may, in respect of land acquired by it pursuant to sections 10 and 12, convert up to 20 per cent of that land.
- (8) The conversions referred to in subsection (2), (3), (7) or (11A) shall be subject to the conditions specified in Part V, but shall be exempted from payment of land conversion tax payable under that part.

Amended by [\[Act No. 15 of 2006\]](#)

- (9) Notwithstanding, the Land (Duties and Taxes) Act 1984, where a deed containing the authorisation for land conversion under Part V and witnessing the transfer of land pursuant to the conversions referred to in -

- (a) subsection (2) or (3) is presented for registration, it shall be subject to the tax leviable under Part III of the Land (Duties and Taxes) Act at the rate of 5 per cent;

Amended by [\[Act No. 15 of 2006\]](#)

- (b) subsection (7) is presented for registration, it shall be exempted from the payment of the tax leviable under Part III of the Land (Duties and Taxes) Act 1984.

Amended by [\[Act No. 15 of 2006\]](#)

- (10) Notwithstanding subsection (9), where the deed is in respect of an acquisition or disposal by a body controlled by the Trust, subsection (9) shall not apply unless the

Trust issues a certificate to the effect that the body is controlled by it and that the certificate is contained in the deed.

- (11) Any land acquired by Government or any specified entity under subsection (2), (3) or (13) may be exchanged with a person who offers such extent of land as may be mutually agreed after effecting the appropriate valuation exercise, both transactions being effected for a nominal price of one rupee.

Amended by [\[Act No. 15 of 2006\]](#)

- (11A) Notwithstanding the Land (Duties and Taxes) Act, where the person subsequently converts and sells the land obtained in exchange under subsection (11), the deed containing the authorisation for land conversion under Part V and witnessing the transfer of land by that person shall be subject to the tax leviable under Part III of the Land (Duties and Taxes) Act at the rate of 5 per cent.

Added by [\[Act No. 15 of 2006\]](#)

- (12) Notwithstanding the Land (Duties and Taxes) Act 1984 -
- (a) an exchange referred to in subsection (11) shall be exempted from payment of the duty or tax leviable under Part II and Part III of that Act,
 - (b) any body corporate complying with subsection (2) which transfers its leasehold rights in State land to any of its subsidiaries shall be exempted from payment of the tax under Part VIA of the Land (Duties and Taxes) Act where the deed witnessing the transfer contains an authorisation for land conversion under Part V; or
 - (c) where the person referred to in subsection (2) sells land at concessionary prices to Government, a specified entity or any entity designated by Government, the deed witnessing the transfer shall be exempted from payment of the duty or tax leviable under Part II and Part III of that Act.

Repealed by [\[Act No. 15 of 2013\]](#)

Amended by [\[Act No. 15 of 2006\]](#)

- (13) Notwithstanding the Land (Duties and Taxes) Act 1984, where a person sells land, other than land referred to in the preceding subsections, to Government or a specified entity at a nominal price of one rupee or at a price of less than 50 per cent of a mutually agreed market value of the land, the deed witnessing the transfer shall be exempted from payment of the duty or tax leviable under Part II and Part III of that Act.

Amended by [\[Act No. 26 of 2001\]](#); [\[Act No. 15 of 2006\]](#)

- (14) No land shall be exchanged under subsection (11) or sold to the specified entity in item 5 of the Fourth Schedule under subsection (13), unless the exchange or sale is approved by the Minister to whom responsibility for the subject of finance is assigned.

Amended by [\[Act No. 17 of 2007\]](#)

Amended by [\[Act No. 15 of 2013\]](#); [\[Act No. 34 of 2016\]](#)

PART III - PROVISIONS RELATING TO EFFICIENCY AND VIABILITY OF SUGAR INDUSTRY

Sub-Part A - Mergers and takeovers

12. Conditions for mergers and takeovers

(1) Where –

- (a) 2 or more companies or body corporates, engaged in the growing of sugar cane, the milling of sugar or any activity relating to the use of sugar cane by-

products decide to merge to form only one company and that company gives an undertaking in writing to the Minister that the company shall -

- (i) be listed on the Stock Exchange; and
- (ii) have the Trust, or any body controlled by the Trust, or any specified entity, as a shareholder holding, with the concurrence of the Mauritius Cane Industry Authority, a mutually agreed percentage of the shareholding of the company for a total consideration of one rupee; or
- (iii) sell, a mutually agreed extent of its lands with the concurrence of the Mauritius Cane Industry Authority, to the Trust, or any body controlled by the Trust, or any specified entity, at a nominal price of one rupee,

within a period of 2 years of the date of the merger; or

- (b) one company, engaged in the growing of sugar cane, the milling of sugar or any activity relating to the use of sugar cane by-products decides to take over another company or any other body corporate engaged in any of the aforesaid activities and the company or its holding company gives an undertaking in writing to the Minister that the company or its holding company shall -

- (i) be listed on the Stock Exchange; and
- (ii) have the Trust, or any body controlled by the Trust, or any specified entity, as a shareholder holding, with the concurrence of the Mauritius Cane Industry Authority, a mutually agreed percentage of the shareholding of the company for a total consideration of one rupee; or

- (iii) sell, a mutually agreed extent of its lands with the concurrence of the Mauritius Cane Industry Authority, to the Trust, or any body controlled by the Trust, or any specified entity, at a nominal price of one rupee,

within a period of 2 years of the date of the takeover,

subsection (2) shall apply.

Amended by [\[Act No. 15 of 2006\]](#)

- (2) Notwithstanding anything to the contrary, no duty or tax shall be levied on the transfer of assets under the Registration Duty Act, the Transcription and Mortgage Act or the Land (Duties and Taxes) Act 1984, as the case may be, provided that the deed witnessing the merger or take over is accompanied by a copy of the undertaking referred to in subsection (1)(a) or (b) duly certified by the Permanent Secretary of the Ministry responsible for the subject of agriculture.

(3) – (4) **Repealed by [\[Act No. 15 of 2006\]](#)**

- (5) In this section -

"holding company" has the same meaning as in the Companies Act 2001;

"Stock Exchange" means the Stock Exchange established under the Stock Exchange Act 1988.

Amended by [\[Act No. 20 of 2002\]](#); [\[Act No. 15 of 2013\]](#)

Sub-part B - incentives to planters and millers

13. Bagasse Transfer Price Fund – Repealed by [\[Act No. 15 of 2021\]](#)

13A. Sugar Cane Sustainability Fund

- (1) There shall be a Sugar Cane Sustainability Fund for the purposes of fostering the production of biomass from such sources as may be prescribed.

- (2) The Sugar Cane Sustainability Fund shall be managed by the Mauritius Cane Industry Authority.
- (3) (a) Any contributions made on a yearly basis by such bodies as may be prescribed and the proceeds from any trash commodity shall be credited to the Sugar Cane Sustainability Fund and operated and managed under different portfolios for different types of biomass.
- (b) Any contribution referred to in paragraph (a) shall be made on or before 1 March of every year and in such amount shall be prescribed for the different types of biomass.
- (4) Subject to subsection (6), the Mauritius Cane Industry Authority shall, on such terms and conditions as may be prescribed, effect payment to planters and producers on or before 31 March of every year.
- (5) Where the Mauritius Cane Industry Authority is satisfied that a planter has registered himself with the Sugar Insurance Fund as from crop year 2015 for the sole purpose of obtaining payments under this section, it shall not effect such payment to the planter.
- (6) Any planter in a regrouping scheme under SPRP shall, for the purpose of any payment under this section, be considered on an individual basis.
- (7) In this section –
“planter” means a planter registered with the Sugar Insurance Fund on or before 31 May 2015 or any planter producing biomass from such sources as may be prescribed.

Amended by [\[Act No. 15 of 2021\]](#); [\[Act No. 15 of 2022\]](#)

13B. Renewable National Biomass Framework – Amended by [\[Act No. 15 of 2021\]](#)

- (1) The Mauritius Cane Industry Authority shall develop and monitor a framework to be known as the Renewable National Biomass Framework to promote production of energy

from such sources of biomass as may be prescribed, including sugar cane, cane trash, high fibre cane, fuel canes, gramineae and other related biomass.

(2) The Renewable National Biomass Framework shall include such items and such incentives as may be prescribed.

Amended by [\[Act No. 34 of 2016\]](#); [\[Act No. 15 of 2021\]](#)

14. Incentives on implementation of schemes

(1) Notwithstanding the Land (Duties and Taxes) Act 1984, where a milling company or a power company having the Trust as a shareholder implements the schemes specified in section 29(1)(c)(ii), (d) or (f) or a planter implements the scheme specified in section 29(1)(d), the deed containing the authorization for land conversion under Part V in furtherance of the schemes and witnessing.

Amended by [\[Act No. 15 of 2006\]](#)

(2) Notwithstanding this Act and the Land (Duties and Taxes) Act 1984, where a planter for the purposes of the VRS or the ERS sells land to a person to the extent required and uses the proceeds of the sale for the implementation of the VRS and thereafter the person acquiring the land subsequently converts and sells the land -

(a) the deed witnessing the transfer of the land by the planter shall be exempted from payment of the duty or tax leviable under Part II and Part III of the Land (Duties and Taxes) Act 1984;

Amended by [\[Act No. 15 of 2006\]](#)

(b) no land conversion tax under Part V shall be payable on the land converted;

(c) the deed containing the authorisation for land conversion under Part V and witnessing the transfer of land by the person shall be subject to the tax leviable under Part III of the Land (Duties and Taxes) Act at the rate of 5 per cent.

Amended by [\[Act No. 15 of 2006\]](#)

(d) **Repealed by [\[Act No. 15 of 2006\]](#)**

(3) Where -

- (a) in the implementation of the schemes specified in section 29(1)(c)(ii), (d) or (f), a milling company, or a power company, having the Trust as shareholder, or a planter;
- (b) a person selling land pursuant to subsection (2), (5), (6) or (8);
- (c) a person converting land pursuant to section 11(3) or (13);
- (d) a specified entity; or
- (e) the Trust or a body controlled by it,

has received the letter of intent under section 6 of the Morcellement Act 1990, the company, the planter, the person, the specified entity, or the Trust or the body controlled by the Trust may, after furnishing a bank guarantee equivalent to the estimated value as the case may be, of the infrastructural works, referred to in that section, enter into an agreement to sell and receive payment not exceeding the amount covered by the bank guarantee.

Amended by [\[Act No. 26 of 2001\]](#); [\[Act No. 20 of 2002\]](#)

- (4) Notwithstanding subsection (2)(a), the exemption shall not apply unless the deed contains a certificate from the Mauritius Cane Industry Authority to the effect that the transaction is in the context of the VRS or the ERS.
- (5) Notwithstanding the Land (Duties and Taxes) Act, where a person intends to make an offer under section 23 or 23A but is not owner of land, he may acquire land to the extent required by him for the purposes of implementing a VRS or an ERS from another person who owns land and is implementing a VRS under section 23 or an ERS under section 23A and -

- (a) the deed witnessing the transfer of land by the other person shall be exempted from the payment of the duty or tax leviable under Part II and Part III of the Land (Duties and Taxes) Act;
- (b) the deed witnessing the transfer of land by the person and containing the authorisation for land conversion under Part V shall be subject to the tax leviable under Part III of the Land (Duties and Taxes) Act at the rate of 5 per cent.

Amended by [\[Act No. 15 of 2006\]](#)

- (6) Notwithstanding the Land (Duties and Taxes) Act, where one or more persons intend to make an offer under section 23 or 23A and are owners of land, they may agree that one or more of them shall acquire from one or more of the other persons, land to the extent required for the purposes of implementing a VRS under section 23 or an ERS under section 23A and –

- (a) the deed witnessing the transfer of land by the other persons shall be exempted from the payment of the duty or tax leviable under Part II and Part III of the Land (Duties and Taxes) Act;

Amended by [\[Act No. 15 of 2006\]](#)

- (b) the deed witnessing the transfer of land by the persons and containing the authorisation for land conversion under Part V shall be subject to the tax leviable under Part III of the Land (Duties and Taxes) Act at the rate of 5 per cent.

Amended by [\[Act No. 15 of 2006\]](#)

- (7) Notwithstanding the Land (Duties and Taxes) Act, where a person sells land to a milling company, or a power company, having the Trust as a shareholder and such land is converted pursuant to section 29(1)(c)(ii) or (f), the deed witnessing the transfer of the land shall be exempted from the payment of the duty or tax leviable under Part II and Part III of the Land (Duties and, Taxes) Act.

Amended by [\[Act No. 15 of 2006\]](#)

- (8) Notwithstanding the Land (Duties and Taxes) Act, where -

- (a) any person and the Trust or a body controlled by the Trust are shareholders of a milling company or a power company;
- (b) the milling company or the power company, as the case may be, has, directly or through a company or *société*, wholly owned by one such or more milling companies or power companies, implemented after 1 July 1997 or implements the scheme referred to in section 29(1)(c)(ii) or (f);

Amended by [\[Act No. 1 of 2009\]](#)

- (c) the person or the Trust or the body controlled by the Trust intends to sell its own land or land acquired from another person to recoup the costs in respect of the scheme referred to in section 29(1)(c)(ii), (e) or (f); and
- (d) the costs referred to in paragraph (c) are to be recouped by the milling company or the power company or by its shareholders in proportion to their respective shareholding in the milling company or the power company, as the case may be –

Amended by [\[Act No. 1 of 2009\]](#)

- (i) the deed witnessing the transfer of land by the other person referred to in paragraph (c) shall be exempted from the payment of the duty or tax leviable under Part II and Part III of the Land (Duties and Taxes) Act;

Amended by [\[Act No. 15 of 2006\]](#)

- (ii) the deed witnessing the transfer of land by the person or the Trust or the body controlled by the Trust and containing the authorisation for land conversion under Part V shall be subject to the tax leviable under Part III of the Land (Duties and Taxes) Act at the rate of 5 per cent.

Amended by [\[Act No. 15 of 2006\]](#)

(9) Where a person converts and sells land pursuant to section 29(1)(i), the deed containing the authorisation for land conversion and witnessing the transfer of the land shall be exempted from the payment of –

(a) the tax leviable under Part III of the Land (Duties and Taxes) Act;

Amended by [\[Act No. 15 of 2006\]](#)

(b) **Repealed by [\[Act No. 15 of 2006\]](#)**

(c) the transcription duty leviable under the Transcription and Mortgage Act.

Added by [\[Act No. 14 of 2005\]](#)

(10) Notwithstanding the Morcellement Act, where the person referred to in subsection (9) applies for and is issued with a morcellement permit in respect of the land referred to in that subsection, he shall be exempted from payment of the fees payable under section 9 of that Act.

Amended by [\[Act No. 20 of 2002\]](#); [\[Act No. 14 of 2005\]](#); [\[Act No. 15 of 2006\]](#); [\[Act No. 1 of 2009\]](#); [\[Act No. 15 of 2013\]](#); Added by [\[Act No. 34 of 2016\]](#)

15. Ensuring quality products

(1) No person shall sell or otherwise deal with or refer to sugar as white sugar unless such sugar –

- (a) is referred to EEC Grades 1 and 2 sugar; and
- (b) has the characteristics specified in MS 193/2016.

(2) All sugars for home consumption which do not fall within MS 193/2016 shall be considered as raw sugar.

(3) Raw sugar for home consumption shall include –

- (a) raw sugar of polarisation not exceeding 99.5; and
- (b) special sugars as may be prescribed.

(4) The Mauritius Standards Bureau shall be responsible for the testing of samples of sugar to determine whether such samples qualify as white sugar or raw sugar.

(5) Any importer or refiner, or any other person dealing in sugar shall, as and when required by the Mauritius Cane Industry Authority, submit samples of sugar destined for home consumption for testing to the Mauritius Standards Bureau.

(6) The Mauritius Standards Bureau shall, where it is satisfied that a consignment of sugar destined for home consumption responds to the food and hygiene standards of HACCP, issue a certificate regarding the suitability of the product for human consumption.

(7) Any sugar which is put on sale shall be labelled by clearly specifying the following –

- (a) its country of origin;
- (b) the weight, date of expiry, name of packer and distributor according to the Consumer Protection Act and the Legal Metrology Act;
- (c) whether it is from cane or beet;
- (d) whether it is manufactured, processed or imported;
- (e) whether it is white or raw;
- (f) its polarisation and ICUMSA colour; and
- (g) details on the certificate of suitability for human consumption issued by the Mauritius Standards Bureau.

(8) The Mauritius Standards Bureau shall take such measures as it may determine to inform consumers of the quality characteristics of such sugar being marketed.

(9) In this section –

“EEC” means the European Economic Community;

“HACCP” means the Hazard Analysis Critical Control Point standard published by the Mauritius Standards Bureau.

Amended by [\[Act No. 15 of 2013\]](#); [\[Added by Act No. 34 of 2016\]](#)

15A. Sugar Based Agro-Industry Framework

- (1) The Mauritius Cane Industry Authority shall develop and monitor a framework to be known as the Sugar Based Agro-Industry Framework to promote sugar-based agro-industry and to generate value added sugar or other sugar products through the use of local raw materials, including those specified in the Tenth Schedule.
- (2) The amount of sugar comprised in any product to which the framework applies shall not be less than 10 per cent of the weight of the final product.
- (3) The Sugar Based Agro-Industry Framework shall apply to enterprises that are set up after the commencement of this section.

Added by [\[Act No. 34 of 2016\]](#)

Sub-Part BA – Ethanol and Molasses Framework

15B. Ethanol and Molasses Framework

- (1) The Mauritius Cane Industry Authority shall develop and monitor an Ethanol and Molasses Framework.
- (2) The objectives of the Ethanol and Molasses Framework shall be to provide value addition from ethanol obtained from molasses or from any other raw material obtained from sugar cane, such as –
 - (a) the mandatory blending of ethanol with mogas;
 - (b) the production of goods where ethanol is used as a substrate or an ingredient; and
 - (c) the production of beverages and syrups from molasses.

15C. Revenue to planters from molasses

- (1) The revenue accruing to a planter per tonne of cane for molasses at 86-degree brix accruing to him out of canes supplied by him and sold on his behalf shall be derived from a basket of prices as the Mauritius Cane Industry Authority may determine.

(2) The basket referred to in subsection (1) shall be made of –

- (a) the sale prices of molasses sold to –
 - (i) distillers producing ethanol for blending with mogas or export;
 - (ii) distiller bottlers producing potable alcohol for export;
 - (iii) any person using molasses to produce beverages and syrup, or
 - (iv) local breeders who are registered for livestock and aquaculture production and who are involved in activities that help to improve food production,

which shall be deemed to be equal to a deemed fob price as the Mauritius Cane Industry Authority may determine;

(b) the sale price for exports of molasses, which shall be equal to the deemed fob price as specified in paragraph (a);

(c) the sale price to distiller bottlers producing potable alcohol for the domestic market or any person using molasses to produce syrups and beverages, which shall be equal to 1.75 times the deemed fob price specified in paragraph (a) and which shall not exceed such amount as may be prescribed under the Mauritius Cane Industry Authority Act; and

(d) the contributions referred to in section 47 of the Mauritius Cane Industry Authority Act as appropriately converted by the Mauritius Cane Industry Authority into a price per tonne of molasses at 86-degree brix.

(3) The price specified in subsection (2)(c) shall apply to such other uses as may be prescribed.

(4) Users or exporters of molasses and persons making contributions pursuant to section 47 of the Mauritius Cane Industry Authority Act shall make payments on a quarterly basis to the Mauritius Cane Industry Authority.

(5) The Mauritius Cane Industry Authority shall direct the payments made under subsection (4) to the Mauritius Sugar Syndicate which shall, in turn, effect distribution to planters.

Amended by [\[act No. 15 of 2022\]](#)

15D. Allocation of molasses to distillers and distiller bottlers

(1) There shall be, under the Mauritius Cane Industry Authority, a Joint Molasses Allocation Committee.

(2) The committee shall consist of –

- (a) the Chief Executive Officer of the Mauritius Cane Industry Authority or such other officer as he may designate, as Chairperson;
- (b) representatives of the Control and Arbitration Department of the Mauritius Cane Industry Authority; and
- (c) representatives of distillers and distiller bottlers producing ethanol and potable alcohol.

(3) The committee shall be responsible for the allocation of molasses between the distilleries, having regard to –

- (a) the principles of equal saturation of distilleries based on installed capacity as at 1 January 2016;
- (b) the fact that one tonne of molasses yields at least 250 litres of anhydrous ethanol; and
- (c) subject to subsection (4), the need to ensure that –
 - (i) distilleries producing ethanol for blending with mogas are viable and are allocated an amount of molasses to be prescribed; and
 - (ii) potable alcohol distilleries, in the aggregate, are allocated an amount of molasses to be prescribed.

(4) The committee may modify the allocation referred to in subsection (3)(c) in a situation of force majeure.

15E. Blending ethanol with mogas

(1) Notwithstanding any other enactment, a mandatory blending of hydrous or anhydrous ethanol with mogas shall be carried out by all mogas companies having as main operation the distribution of mogas.

(2) The mandatory blending shall be effective on such date as may be prescribed.

(3) The percentage of hydrous or anhydrous ethanol, as the case may be, added to mogas shall be determined pursuant to regulations made under the Consumer Protection (Price and Supplies Control) Act.

(4) The percentage referred to in subsection (3) shall not be less than 2.5 per cent.

(5) In this section –

“anhydrous alcohol” has the same meaning as in the Excise Act;

“hydrous alcohol” means Rectified Ethanol Neutral Spirits (REN) for 96.4 per cent by volume of ethanol.

Added by [\[Act No. 34 of 2016\]](#)

Sub-Part C - Modernisation and Agricultural Diversification Reserve

16. Establishment of Modernisation and Agricultural Diversification Reserve

(1) The Modernisation and Agricultural Diversification Reserve established under the Sugar Industry Efficiency Act 1988 shall be deemed to have been established under this Act.

(2) The producers shall credit every year until the 2003 crop year, an aggregate amount of 175 million rupees to the Modernisation and Agricultural Diversification Reserve.

(3) A minimum of 10 per cent of the Modernisation and Agricultural Diversification Reserve shall be used for agricultural diversification.

(4) In this section -

“agricultural diversification” has the meaning specified in the Seventh Schedule;

“modernisation” has the meaning specified in the Fifth Schedule.

17. Promotion of agricultural diversification

- (1) The producers shall keep an aggregate area of not less than 200 hectares (473.8214 arpents) under permanent gardens.
- (2) The producers shall keep an aggregate area of not less than 510 hectares (1208.2445 arpents) under orchards bearing specified fruits.
- (3) Subsection (1) or (2) shall be deemed to have been complied with when one or more producers would have kept the appropriate acreage under permanent gardens or orchards bearing specified fruits, as the case may be.
- (4) (a) The producers shall rent out to growers not less than 65 per cent of the aggregate area of land used in the year 2015 for the cultivation in interline and rotational land of crops other than sugar cane.*

***Coming into force on 1 July 2003 [\[Act No. 20 of 2002\]](#)**

(b) Where a producer fails to comply with paragraph (a) and any attempt by the Mauritius Cane Industry Authority to resolve the matter amicably is unsuccessful, the Mauritius Cane Industry Authority may make an application on behalf of an aggrieved grower to the Judge in Chambers for an order compelling the producer to comply with paragraph (a).

- (5) Subsection (4) shall be deemed to have been complied with when one or more producers would have rented out the appropriate acreage as required under that subsection.
- (6) The aggregate area of land used referred to in subsection (4) shall include land owned by a specified entity or the Trust or a body controlled by it and shall not be less than the area used in the year 1998.*

***Coming into force on 1 July 2003 [\[Act No. 20 of 2002\]](#)**

(7) For the purposes of subsections (4) and (6), the extent of land rented out and used shall be determined in accordance with the Eighth Schedule.

(8) In this section -

“grower” –

(a) includes a member of a cooperative society, a member of a young farmers' club or a metayer other than a metayer specified in section 2 of the Sugar Insurance Fund Act; but

(b) does not include a body corporate which directly or indirectly controls, or is controlled by the miller or the lessor of the land;

"permanent garden" has the meaning specified in the Ninth Schedule;

"rotational land" means sugar cane land between 2 sugar cane cycles where the period of time between the end of one cycle and the beginning of the other does not exceed 3 years;

“specified fruit” has the meaning specified in the Tenth Schedule.

Amended by [\[Act No. 15 of 2013\]](#); [\[Act No. 34 of 2016\]](#)

18. Repealed by [\[Act No. 34 of 2016\]](#)

Amended by [\[Act No. 15 of 2013\]](#)

Sub-Part D - Lease of land to metayers

19. Lease of land to metayers for production of sugar cane

(1) Subject to subsections (2), (5), (7) and (8), whenever a metayer contract expires and the metayer is willing to renew the contract, the planter shall renew it on such period which shall not be less than the period of the expired contract.

- (2) No lease shall be renewed unless-
- (a) the sugar yields exceeds a limit to be fixed by the Mauritius Cane Industry Authority having regard to agroclimatic and soil factors in the area where such land is situated and after consultations between the planter and the metayer, and
 - (b) the metayer has during the relevant lease period cultivated the land and sent sugar canes for milling for at least 6 consecutive years.
- (3) Where a lease is not renewed under subsection (2), the planter shall, after consultation with the Mauritius Cane Industry Authority, lease the land to another person.
- (4) Where the metayer has not cultivated the land and has not sent sugar cane for milling for 4 consecutive years under his contract of metayage, the contract shall lapse without any compensation being payable to the metayer and the land subject matter of the metayage shall be offered by the planter to another person after consultation with the Mauritius Cane Industry Authority.
- (5) The metayer may, in respect of an existing contract, designate in writing, and with the written authorisation of the Mauritius Cane Industry Authority and the planter, a person to whom the lease may be transferred in case he-
- (a) is no longer able to cultivate land under metayage for the production of sugar cane during the lease period defined in the metayer contract;
 - (b) is not willing to renew the metayer contract at its expiry; or
 - (c) passes away at any time during the lease period.

- (6) The metayer may, with the written authorisation of the Mauritius Cane Industry Authority and the planter, designate another person in lieu of the person referred to in the contract for the purposes of subsection (5).
- (7) Where the metayer has not designated any person under subsection (5), the planter shall after consultation with the Mauritius Cane Industry Authority, lease the land to another person subject to any residual investment costs being reimbursed by that person to the metayer or to his heirs as the case may be.
- (8) The planter may, for the production of sugar cane and subject to the authorisation of the Mauritius Cane Industry Authority, recover land under metayage on the conditions that-
 - (a) alternative and equivalent land is offered to the metayer; and
 - (b) any residual cost incurred by the metayer as supported by documentary evidence is refunded to the metayer.
- (9) Where the land under metayage for the production of sugar cane is not taken by any other metayer it shall not be put to any use other than the production of sugar cane without the prior written authority of the Minister.
- (10) The Minister may, when considering whether to grant an authority under subsection (9), seek the advice of a committee appointed by the Minister in the manner set out in section 28.
- (11) Any person who contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.
- (12) In this section –

"6 consecutive years" appearing in subsection (2) includes any year where the sugar cane production on the land under metayage has been totally destroyed

by any of these events described under section 25 or Part VI of the Sugar Insurance Fund Act;

"land under metayage for the production of sugarcane" means land which was registered with the Sugar Insurance Fund as being land under metayage as at 31 May 1997;

"metayer", has the meaning assigned to it in the Sugar Insurance Fund Act.

"person" does not include any person who is -

- (a) a body corporate which directly or indirectly controls or is controlled by the miller or a lessor of land; and
- (a) a shareholder of the planter.

Amended by [\[Act No. 40 of 2011\]](#); [\[Act No. 15 of 2013\]](#)

PART IV - CONDITIONS OF EMPLOYMENT AND INCENTIVES TO WORKERS

20. Continued employment of existing workers in the sugar industry

Subject to -

- (a) section 23 and 23A of this Act;

Amended by [\[Act No. 3 of 2007\]](#)

- (b) section 30 of the Mauritius Cane Industry Authority Act 2011, and
- (c) Employment Rights Act 2008,

every worker in employment on 31 May 2001 shall be entitled to remain in the employment of his employer.

Amended by [\[Act No. 3 of 2007\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 40 of 2011\]](#); [\[Act No. 15 of 2013\]](#)

21. Workers employed by job contractor

(1) Where a worker is employed by a job contractor for the purposes of -

(a) land preparation, growing, harvesting or processing of sugar cane and the construction, repair or maintenance of roads, bridges, water works, structures or buildings, wholly or substantially required for the purposes of the sugar industry and any other work incidental to the exploitation of land; or

(b) the transport of canes, sugar, materials or supplies used in connection with any work specified in paragraph (a),

the job contractor shall comply with the Employment Rights Act 2008 and with the Sugar Industry (Agricultural Workers) (Remuneration Order) Regulations 1983 and the Sugar Industry (Non-Agricultural Workers) (Remuneration Order) Regulations 1985, as the case may be.

(2) (a) Subject to paragraph (b), where an employer has recourse to one or more job contractors, the total number of man-days to be performed in any crop year by –

(i) workers employed by the job contractor; and

(ii) seasonal workers employed by the employer,

shall be determined by the Mauritius Cane Industry Authority, in consultation with the Ministry responsible for the subject of labour, recognised trade unions and the employers, on or before 30 April of each year for the following crop year.

(b) Where an employer has recourse to one or more job contractors, or intends to employ seasonal workers, he shall, on or before 31 March of each year, inform the Mauritius Cane Industry Authority of the number of seasonal workers he will require for the following crop year.

(c) The number of seasonal workers to be required under paragraph (b) shall be determined by the Mauritius Cane Industry Authority in consultation with the recognised trade unions and the employers.

(2A) For the purpose of this section, the Mauritius Cane Industry Authority shall set up a committee which shall consist of –

- (a) a representative of the Authority, as chairperson;
- (b) a representative of the employer; and
- (c) a representative of the relevant recognised trade union.

(2B) The number referred to in subsection (2) shall be arrived at after taking into consideration the award of the Arbitration Panel dated 31 July 2015.

(3) Every employer shall, on or before 31 January of every year, submit to the Permanent Secretary of the Ministry responsible for the subject of labour, separate returns, in respect of agricultural workers and non-agricultural workers, showing in respect of the preceding year -

- (a) the number of workers employed by him under section 34 of the Employment Rights Act 2008;
- (b) the number of seasonal workers employed by him;
- (c) the number of workers employed by job contractors under section 35 of the Employment Rights Act 2008; and
- (d) the number of man-days performed by the workers referred to in paragraphs (a), (b) and (c).

(3A) Without prejudice to subsection (1), where an employer has recourse to a job contractor –

(a) he shall forthwith give written notice thereof to the Minister to whom responsibility for the subject of social security is assigned and specify in the notice the name and address of the job contractor, the duration and value of the contract, and the nature of work or service to be performed;

(b) the employer and the job contractor shall be jointly and severally liable to pay -

(i) the levy under sections 18 and 18A of the Human Resource Development Act 2003;

(ii) the contribution under sections 17 and 17A of the National Pensions Act;

(iii) the contribution under sections 5 and 5A of the National Savings Fund Act,

in respect of every employee or insured person, as the case may be, employed by the job contractor in the performance of the work or service specified in the contract.

(4) In this section –

“Arbitration Panel” means the Panel set up to look into unresolved issues relating to a labour dispute between the recognised Joint Negotiating Panel representing the recognised trade unions of the sugar industry and the then Mauritius Sugar Producers Association;

“employer” has the same meaning as in section 33 of the Employment Rights Act.

Amended by [\[Act No. 3 of 2007\]](#); [\[Act No. 14 of 2009\]](#); [\[Act No. 34 of 2016\]](#)

22. Retirement age and payment of gratuity

Pursuant to paragraph 21 of the Second Schedule to the Sugar Industry (Agricultural Workers) (Remuneration Order) Regulations 1983, every monthly worker who has been in continuous employment with the same employer for a period of not less than 10 years may retire on or after reaching the age of -

- (a) in the, case of a female worker, 50 years; or
- (b) in the case of a male worker, 55 years,

and shall be paid a gratuity.

23. The Voluntary Retirement Scheme

- (1) A planter, miller or service provider may implement a Voluntary Retirement Scheme in accordance with this section to employees specified in Part I (a)(i), (ii) and (v) of the Third Schedule.
- (2) Subject to subsection (3), where a planter, miller or service provider implements the VRS he shall do so on the principle of mutual consent, whereby -
 - (a) the planter, miller or service provider shall not impose the VRS on an employee; and
 - (b) the employee to whom the VRS has not been offered cannot compel the planter, miller or service provider to do so.
- (3) Where a planter, miller or service provider implements the VRS, he shall not offer the VRS to any other worker or employee unless an offer has been made to -
 - (a) any female agricultural or non-agricultural worker -

- (i) of the age of 45 or over; or
 - (ii) reckoning not less than 25 years of service; and
- (b) any male agricultural or non-agricultural worker –
 - (i) of the age of 50 or over; or
 - (ii) reckoning not less than 30 years of service,

in his employment.

Amended by [\[Act No. 3 of 2007\]](#)

- (8) An offer in respect of the VRS shall be made in writing.
- (5) Where a worker or employee to whom an offer for the VRS has been made, signifies his acceptance in writing, the planter, miller or service provider shall implement the VRS in respect of that worker or employee.
- (6) Where a planter, miller or service provider intends to implement the VRS, he shall apply to the Minister for approval of the VRS.
- (7) Upon receipt of an application under subsection (6), the Minister may, after consultation, with the Mauritius Cane Industry Authority, approve the scheme.
- (8) The planter, miller or service provider shall submit to the Minister such information as the Minister may require in relation to the proposed implementation of the VRS.
- (9) Where a VRS is approved by the Minister, the planter, miller or service provider shall comply with the conditions specified in Part I of the Eleventh Schedule.
- (10) Subject to subsection (9), an employee or worker who voluntarily terminates his contract of employment pursuant to the VRS shall be entitled to the benefits specified in Part II of the Eleventh Schedule.

(11) In this section -

- (a) the age of an employee or a worker shall be the age he or she reached on the day the Minister approves an application for a VRS;
- (b) "service provider" means any person, other than a planter or miller, who employs workers governed by the Sugar Industry (Agricultural Workers) (Remuneration Order) , Regulations 1983 and the Sugar Industry (Non-Agricultural Workers) (Remuneration Order) Regulations 1985.

Amended by [\[Act No. 20 of 2002\]](#); [\[Act No. 3 of 2007\]](#); [\[Act No. 15 of 2013\]](#)

23A. Early Retirement Scheme

- (1) A miller may implement an Early Retirement Scheme in accordance with this section for employees specified in Part I(a)(ii) and (v) of the Third Schedule.
- (2) Where a miller implements an ERS, he shall do so on the principle of mutual consent, whereby -
 - (a) the miller shall not impose the ERS on an employee; and
 - (b) the employee to whom the ERS has not been offered cannot compel the miller to do so.
- (3) An offer in respect of the ERS shall be made in writing.
- (4) Where a worker or employee to whom an offer for the ERS has been made, signifies his acceptance in writing, the miller shall implement the ERS in respect of that worker or employee.
- (5) Where a miller intends to implement an ERS, he shall apply to the Minister for approval of the ERS.

- (6) On receipt of an application under subsection (5), the Minister may, after consultation with the Mauritius Cane Industry Authority, approve the ERS.
- (7) The miller shall submit to the Minister such information as the Minister may require in relation to the proposed implementation of the ERS.
- (8) Where the ERS is approved by the Minister, the miller shall comply with the conditions specified in Part I of the Eleventh Schedule, wherever applicable.
- (9) Subject to subsection (8), an employee or worker who voluntarily terminates his contract of employment pursuant to the ERS shall be entitled to the benefits specified in Part II of the Eleventh Schedule, wherever applicable.
- (10) In this section –
 - (a) the age of an employee or a worker shall be the age he or she reaches on the day the Minister approves an application for an ERS;
 - (b) “miller” means such miller referred to in the Mauritius Cane Industry Authority Act 2011 as may be approved by the Minister.

Amended by [\[Act No. 3 of 2007\]](#); [\[Act No. 40 of 2011\]](#); [\[Act No. 15 of 2013\]](#)

24. Entitlement to contributory retirement pension

- (1) Every –
 - (a) female agricultural or non-agricultural worker of the age of 45 or over; or
 - (b) male agricultural or non-agricultural worker of the age of 50 or over,

shall be entitled to an actuarially calculated contributory retirement pension as from the date the contract of employment is voluntarily terminated by the worker under a VRS, under an ERS or in the context of a factory closure pursuant to section 30 of the Mauritius Cane Industry Authority Act 2011

Amended by [\[Act No. 3 of 2007\]](#); [\[Act No. 40 of 2011\]](#)

(2) Subject to subsection (3), every -

- (a) female agricultural worker of the age of 50 or over; or
- (b) male agricultural worker of the age of 55 or over,

who has availed herself or himself of the optional retirement provision of paragraph 21 of the Second Schedule to the Sugar Industry (Agricultural Workers) (Remuneration Order) Regulations 1983, shall be entitled to an actuarially calculated contributory retirement pension.

(2A) Subject to subsection (2B), where at the time an offer of a VRS, an ERS or in the context of a factory closure pursuant to section 24 of the Cane Planters and Millers Arbitration and Control Board Act is accepted -

- (a) a female agricultural or non-agricultural worker has not reached the age of 45; or
- (b) a male agricultural or non-agricultural worker has not reached the age of 50,

the actuarially calculated contributory retirement pension shall be paid to –

- (i) the female agricultural or non-agricultural worker as from the date she reaches the age of 45; or
- (ii) the male agricultural or non-agricultural worker as from the date he reaches the age of 50.

Amended by [\[Act No. 3 of 2007\]](#)

(2B) The actuarially calculated contributory retirement pension shall, for the purposes of subsection (2A), be calculated by reference to the contributions

made up to the date the worker accepted the offer of the VRS of the ERS, or in the context of a factory closure pursuant to section 24 of the Cane Planters and Millers Arbitration and Control Board Act”..

Added by [\[Act No. 31 of 2003\]](#); Amended by [\[Act No. 3 of 2007\]](#)

- (3) The contributory retirement pension under subsection (2) shall be paid -
- (a) in the case of a female agricultural worker -
 - (i) who has not reached the age of 55 at the time of retirement, as from the date she reaches the age of 55; or
 - (ii) who has reached the age of 55 or over at the time of retirement, as from the date of her retirement; or
 - (b) in the case of a male agricultural worker -
 - (i) who has not reached the age of 58 at the time of retirement, as from the date he reaches the age of 58; or
 - (ii) who has reached the age of 58 or over at the time of retirement, as from the date of his retirement.
- (4) The actuarially circulated contributory retirement pension under this section shall be calculated in accordance with the Eighth Schedule to the National Pensions Act.

Amended by [\[Act No. 15 of 2013\]](#)

25. Schemes deemed to be development in accordance with socioeconomic policies of Government

Notwithstanding any other enactment, where any land which -

(a) is transferred to -

- (i) an occupier of a former sugar estate camp owned by a planter or a miller, or
- (ii) an employee who has voluntarily terminated his contract of employment under a VRS, under an ERS or in the context of a factory closure taking place after 1 July 1997 pursuant to section 24 of the Cane Planters and Millers Arbitration and Control Board Act; or

Amended by [\[Act No. 3 of 2007\]](#)

(b) is converted pursuant to section 11, 14 or 29(1)(c)(ii) or 29(1)(d) in connection with the implementation of the VRS, the ERS or a factory closure, as the case may be; or

(c) is converted by a specified entity or by the Trust or a body controlled by it,

falls outside the limits of permitted development of any outline scheme under the Town and Country Planning Act, the land transferred or converted shall, for the purposes of the scheme, be deemed to be development in accordance with the socio-economic policies of Government.

Amended by [\[Act No. 26 of 2001\]](#); [\[Act No. 20 of 2002\]](#); [\[Act No. 28 of 2004\]](#); [\[Act No. 15 of 2013\]](#)

26. Incentives to occupiers of former sugar estate camps and to workers and employees on transfer of land

(1) Notwithstanding any other enactment, where land is transferred -

- (a) to an occupier of a former sugar estate camp owned by a planter or a miller;
- (b) an employee who has voluntarily terminated his contract employment under a VRS, under an ERS or in the context of a factory closure taking place after 1 July 1997 pursuant to section 24 of the Cane Planters and Millers Arbitration and Control Board Act; or

Amended by [\[Act No. 14 of 2005\]](#); [\[Act No. 3 of 2007\]](#)

(c) subject to subsection (3), to an occupier of a residential building erected -

(i) on land leased to him by the owner; or

(ii) on land occupied by him with the consent of the owner,

the deed witnessing the transfer of land shall be exempted from payment of the -

(i) duty and taxes leviable under Part II and Part III of the Land (Duties and Taxes) Act 1984;

Amended by [\[Act No. 15 of 2006\]](#); [\[Act No. 3 of 2007\]](#)

(ii) **Deleted by [\[Act No. 15 of 2006\]](#)**

(iii) transcription duty leviable under the Transcription and Mortgage Act.

(iv) **Deleted by [\[Act No. 15 of 2006\]](#)**

Added by [\[Act No. 14 of 2005\]](#)

(1A) Notwithstanding the Morcellement Act, where land is transferred under subsection (1) and the transferor applies for and is issued with a morcellement permit in respect of that land, he shall be exempted from payment of the fees payable under section 9 of that Act.

Added by [\[Act No. 15 of 2006\]](#)

(1AA) The exemptions referred to in subsections (1) and (1A) shall not apply unless the deed witnessing the transfer of land contains a certificate from the Mauritius Cane Industry Authority, stating that the transferee is entitled to that exemption.

(1B) The provisions of subsections (1) and (1A) shall apply to the heirs of a deceased occupier or deceased employee as they would have applied to an occupier or employee referred to in those subsections.

Added by [\[Act No. 15 of 2006\]](#)

- (2) Any deed of transfer under subsection (1) shall contain a declaration from the transferor -
- (a) that the occupier referred to in subsection (1)(a) is either employed or was immediately before his retirement employed by the transferor, or
 - (b) that the employee referred to in subsection (1)(b) has voluntarily terminated his contract of employment.
- (3) (a) Subsection (1)(c) shall apply -
- (i) where the lease or occupation, as the case may be, commenced before 1 January 2000;
 - (ii) where the deed of transfer contains a certificate from the Mauritius Cane Industry Authority to the effect that the transfer is in accordance with subsection (1)(c); and
 - (iii) up to 30 April 2006.
- (b) For the purposes of –
- (i) subsection (1)(c), “owner” means a sugar estate or an agricultural estate;
 - (ii) this section, “land” shall include land with or without a building thereon.

Amended by [\[Act No. 14 of 2005\]](#); [\[Act No. 15 of 2006\]](#); [\[Act No. 14 of 2009\]](#);
[\[Act No. 40 of 2011\]](#); [\[Act No. 15 of 2013\]](#)

PART V - LAND CONVERSION

27. Interpretation of Part V

In this Part -

“agricultural land” means –

- (a) land which is, or has been, under cultivation;
- (b) land which is declared to be an irrigation area under the Irrigation Authority Act; or
- (c) land subdivided for agricultural purposes under the Morcellement Act;

Amended by [\[Act No. 32 of 2003\]](#); [\[Act No. 3 of 2007\]](#); [\[Act No. 15 of 2013\]](#)

“agro-industrial activity” –

- (a) means any activity which adds value to agricultural products, intermediates, by-products or residues, both food and non-food, derived from the agricultural sector which shall include crop production, animal husbandry, forestry and fishing and hi-tech and biotechnological-based agriculture, by their processing, preservation, packaging or preparation into intermediate products or consumer goods; and
- (b) includes such other activity relating to agro-industry as may be approved by the Minister;

Amended by [\[Act No. 3 of 2007\]](#); [\[Act No. 20 of 2011\]](#)

“committee” means the committee established under section 28(6);

“cultivation” means the cultivation of sugar cane or tea;

Amended by [\[Act No. 3 of 2007\]](#)

“diversification within sugar” includes the use of bagasse for electricity generation , the desugarisation of molasses, the production of special sugars, the conversion of molasses to chemical products or the production of alcochemicals, high value added rum or fuel ethanol or the cultivation of crops other than sugar cane in sugar cane interlines and in rotational land as specified in section 17(4);

“effective date”, in relation to section 28, means the date on which the application is complete;

“employee” has the meaning specified in Part I (a)(i), (ii) and (v) of the Third Schedule;

“expenditure” —

- (a) effected in relation to a factory closure, a VRS or an ERS, means —
 - (i) on site infrastructural costs in relation to the land being offered to employees, and such offsite infrastructural costs as may be approved by the Minister;
 - (ii) cash compensation paid to employees;
 - (iii) cumulative interest at prime lending rate for a maximum period of 2 years on loans contracted for the project implementation costs approved by the Minister; and
 - (iv) any of the expenditure incurred in the implementation of the conditions specified in Part I of the Eleventh Schedule;
- (b) effected in relation to a factory closure, includes costs for the upgrading or modernising of a factory or factories receiving canes in the context of a factory closure and any contribution made to the General Fund set up under section 46 of the Mauritius Cane Industry Authority Act;
- (c) effected in relation to the construction of new roads, as approved by Cabinet, means costs that would otherwise have been financed by Government under a cost sharing scheme to build road infrastructure, including drains, water and electricity ducts, landscaping and associated works in connection with a smart city project under the Smart City Scheme prescribed under the Economic Development Board Act 2017.

Amended by [\[Act No. 3 of 2007\]](#)

"land within an irrigation area" Deleted by [\[Act No. 3 of 2007\]](#)

"non-citizen" has the same meaning as in the Non-Citizens (Property Restriction) Act;

"owner", for the purpose of section 28(1A), (3) and (4F), includes –

- (a) a lessee holding a lease agreement for a term of 20 years or more, provided that –
 - (i) the lease agreement is registered under the Registration Duty Act; and
 - (ii) the purpose of the conversion specified in the application under section 28(3) is the same as the purpose of the lease contained in the lease agreement;
- (b) a non-citizen who has concluded a deed of transfer by way of "*promesse de vente*" under *clause suspensive* for the acquisition of agricultural land for business purposes where –
 - (i) the deed of transfer is registered under the Registration Duty Act; and
 - (ii) the purpose of the conversion specified in the application under section 28(3) is the same as the purpose of the acquisition contained in the deed of transfer;

"power station" includes -

- (a) steam generating units or boilers, complete with all ancillary equipment such as heat recovery equipment, including economizers, draught fans and drive, air -ducts, feed water treatment, storage and pumping stations and instrumentation, grate bagasse feeder; and,
- (b) condensing pass out turbo-generators, steam turbine drive condenser, turbine instruments and control, speed reducer, couplings, generator, generator control equipment, motor control centers and accessories;

"specified worker" means a worker who is covered by -

- (a) the Sugar Industry (Agricultural Workers) (Remuneration Order) Regulations 1983; or
- (b) the Sugar Industry (Non-Agricultural Workers) (Remuneration Order) Regulations 1985.

Amended by [\[Act No. 1 of 2009\]](#); [\[Act No. 15 of 2013\]](#); [\[Act No. 9 of 2015\]](#); [\[Act No. 18 of 2016\]](#); [\[Act No. 34 of 2016\]](#); [\[Act No. 13 of 2019\]](#)

28. Land conversion and payment of land conversion tax

(1) Notwithstanding any other enactment, but subject to the other provisions of this section, no person shall put any agricultural land to non-agricultural use except -

- (a) with the prior written authority of the Minister;
- (b) upon payment to the Registrar-General of the land conversion tax specified in the Twelfth Schedule; and
- (c) in the case of a non-citizen, on production of a certificate issued under section 3(2) of the Non-Citizens (Property Restriction) Act.

(1A) (a) Payment of the land conversion tax payable under subsection (1)(b) may be effected in 4 consecutive equal 6-monthly instalments, provided that, at the time the written authority of the Minister under subsection (1)(a) is granted

–

- (i) the first instalment is made; and
- (ii) (A) a bank guarantee for the remaining 3 instalments is furnished to the Registrar-General; or

(B) a written request from the owner of the land, authorising the Receiver of Registration Dues under the Registration Duty Act to inscribe a privilege on his land for the remaining 3 other instalments, is produced.

(b) Where a written request is made under paragraph

(a)(ii)(B), the Receiver of Registration Dues shall inscribe a privilege on the land referred to in the request.

(c) Where payment of the land conversion tax is effected by instalments referred to in paragraph (a), it shall carry interest at 3 per cent per annum above the repo rate.

Added by [\[Act No. 37 of 2011\]](#); [\[Act No. 26 of 2013\]](#)

(2) Subsection (1) shall apply to any agricultural land, whether forming part of a larger plot of land or not, which has been under cultivation at any point in time during the past 10 years immediately preceding the effective date of an application under subsection (3).

(2A) Where the owner of a plot of land intends to put that plot of land to non-agricultural use and such plot of land has not been under cultivation at any point in time during the past 10 years, the owner may make a declaration to that effect to the Ministry in such form as the Minister may determine.

(2B) On the basis of the declaration made under subsection (2A), the Ministry shall, within 2 weeks of the date of the declaration, confirm in writing the status of the land.

Added by [\[Act No. 34 of 2016\]](#)

(3) (a) The owner of any agricultural land who intends to put that land to non-agricultural use shall apply in writing to the Minister, in such form as may be approved by the Minister, for authorisation to do so and shall provide such information and documents as may be specified in the form to enable him to determine the application.

(b) An applicant shall not be required to submit more than one original copy of the application and documents.

(3A) (a) An application under subsection (3) shall be made in accordance with the guidelines, in terms of the requirements and application of the law and the procedures to be adopted, issued by the Ministry responsible for the subject of agriculture.

- (b) The original of the application, together with the required documents, shall be forwarded to the supervising officer of the Ministry who shall cause a scanned copy of the application and documents to be forwarded electronically to the Secretary to the committee.
- (c) The Secretary to the committee shall, on receipt of the application, forthwith examine the application and shall, where the application is –
 - (i) complete and in accordance with the guidelines, give, within 3 working days of the date of receipt of the application, written notice to the applicant thereof; or
 - (ii) is not complete or not in accordance with the guidelines, give, within 3 working days of the date of receipt of the application, written notice to the applicant thereof, specifying the information or documents required and the time limit, which shall not exceed 8 working days from the date of the notification, for submission of the required information or documents.
- (d) Where the application is complete, the Secretary to the committee shall forthwith refer the application to the committee and the committee shall examine the application in accordance with subsection (8A)(a) and (b).

(3AA) **Repealed by [\[Act No. 18 of 2016\]](#)**

- (4) An application under subsection (3) may be made by the owner of the land jointly with any other person where it is proved to the satisfaction of the Minister that the owner cannot alone comply with sections 11 and 29(1)(c)(ii), (d) (e) or (f), as the case may be, and that those undertakings will be given and complied with jointly and severally by the owner and that other person.
- (4A) Subsections (1) to (4) shall not apply to a person who puts agricultural land to non-agricultural use where -
 - (a) the applicant, being an owner of an extent of land not exceeding 4.221 hectares (10 arpents) in the aggregate, which is or part of which is agricultural land –
 - (i) converts land of an extent not exceeding 2 hectares (4.7392 arpents) in the aggregate; or

(ii) converts, with the approval of Landscape (Mauritius) Ltd, land of an extent not exceeding 10 per cent of the land in the aggregate for residential or commercial purposes.

Amended by [\[Act No. 20 of 2011\]](#); [\[Act No. 7 of 2020\]](#)

(b) the agricultural land is -

(i) located in an area where development is permissible in accordance with an outline scheme or the strategic and detailed development policies of a development plan, as the case may be;

(ii) land other than land within an irrigation area; and

(iii) subject to subsection (4AA), land other than land which has been subdivided for agricultural purposes under the Morcellement Act.

(4AA) For the purposes of subsection (4A), the minimum plot size for land subdivided for agricultural purposes shall be —

(a) where the subdivision relates to a donation by an ascendant to a descendant and the site is —

(i) within the settlement boundary, 10 perches;

(ii) outside the settlement boundary, 20 perches;

(b) in any other case, 50 perches.

(4B) Notwithstanding the Morcellement Act, where an owner of agricultural land, who is exempted from the requirements of subsections (1) to (4) pursuant to subsection (4A),

(a) applies for and is issued with a morcellement permit in respect of that land under that Act, he shall be exempted from the payment of the fees payable under section 9 of that Act. .

(b) is issued with a letter of intent in respect of that land under section 6 of that Act, he may, subject to such conditions as the Morcellement Board may impose, including the furnishing of such security as it may deem fit, enter into an agreement to sell any portion of that land and receive payment in that respect.

(4C) Notwithstanding this Act or any other enactment, where an owner of agricultural land, who is exempted from the requirements of subsections (1) to (4) pursuant to subsection (4A), sells that land, the deed of transfer shall -

(a) be exempted from the payment of -

(i) any tax leviable under Part III of the Land (Duties and Taxes) Act; and

Amended by [\[Act No. 15 of 2006\]](#)

(ii) the transcription fee leviable under the Transcription and Mortgage Act; and

(b) contain a declaration from the vendor that -

(i) the applicant is an owner of land, which or part of which is agricultural land, of an extent not exceeding 4.221 hectares (10 arpents) in the aggregate; and

Amended by [\[Act No. 20 of 2011\]](#)

(ii) the agricultural land is -

(A) located in an area where development is permissible in accordance with an outline scheme or the strategic

and detailed development policies of a development plan, as the case may be;

(B) land other than land within an irrigation area; and

(C) land other than land which has been subdivided for agricultural purposes under the Morcellement Act.

(4CA) Repealed by [\[Act No. 34 of 2016\]](#)

(4D) Subsections (1) to (4) shall not apply to a purchaser of agricultural land under subsection (4C), or to any subsequent purchaser of that land.

(4E) Subsections (1) to (4) shall not apply to a person who transfers agricultural land –

(a) to an occupier of a former sugar estate camp owned by a planter or a miller;

(b) to an employee who has voluntarily terminated his contract of employment under a VRS, under an ERS or in the context of a factory closure taking place after 1 July 1997 pursuant to section 24 of the Cane Planters and Millers Arbitration and Control Board Act.

(4F) (a) Where an authority for land conversion at the existing site for another purpose or is granted under this section and –

(i) the authority has not lapsed by virtue of paragraphs 7 and 8 of the Twelfth Schedule;

(ii) the applicant has not been able to convert part or the totality of the site; and

(iii) the owner intends to carry out the conversion at the existing site for another purpose or at an alternative site, for the purpose for which authority has been obtained or

for another purpose, the owner may, notwithstanding section 11(5) and (6), apply for conversion under subsection (3) at the existing site for the new purpose or at the alternative site and for the existing or new purpose, as the case may be.

Amended by [\[Act No. 20 of 2011\]](#); [\[Act No. 37 of 2011\]](#)

(b) The application referred to in paragraph (a) shall be accompanied by

–

- (i) such non-refundable processing fee as may be prescribed; and
- (ii) a written declaration by the applicant that the agricultural land in respect of which an authority has initially been granted has not been put to non-agricultural use.

(c) Where an authority to carry out conversion at an alternative site is granted –

- (i) the owner shall forthwith return the authority initially granted and all its photocopies;
- (ii) the authority initially granted shall be cancelled; and
- (ii) any land conversion tax paid in respect of the initial authority shall be offset against land conversion tax due in respect of the alternative site and any amount underpaid or overpaid shall be paid or refunded, as the case may be.

(4FA) (a) Where a person who is entitled to convert land under section 11(3) and (11), or to an exemption from land conversion tax under section 29(1)(c)(ii), (d) or (f) or in such circumstances as may be prescribed, makes an application under this section for land conversion in respect of a site situated in a smart city area, the area

to be converted free of land conversion tax shall, notwithstanding this Act, be reduced by such factor as may be prescribed.

(b) Where a person who –

(i) has obtained approval to convert land under this section pursuant to section 11(3) and (11); or

(ii) has obtained approval to convert land under this section and has obtained an exemption from land conversion tax under section 29(1)(c)(ii), (d) or (f) or in such other circumstances as may be prescribed,

makes an application under subsection (4F) for a change in site to a smart city or within a smart city area, the area in the relocated site to be converted free of land conversion tax shall, notwithstanding this Act, be reduced by such factor as may be prescribed.

(c) Where the change in site referred to in paragraph (b) is from a smart city area to a site outside that area, the area of the relocated site to be converted free of land conversion tax shall, notwithstanding this Act, be reduced by such factor as may be prescribed.

(d) Where land conversion rights are transferred to, or acquired by, a Smart City company pursuant to section 28B, the land conversion rights shall, notwithstanding this Act, be reduced by such factor as may be prescribed.

(e) The factor referred to in this subsection shall not apply if the area to be relocated has already been reduced by the factor in accordance with paragraphs (a) to (d).

(f) In this subsection –

“smart city area” means an area in respect of which a letter of comfort, a letter of intent or an SCS certificate is issued under the Investment Promotion (Smart City Scheme) Regulations 2015.

Added by [\[Act No. 18 of 2016\]](#)

(4G) Where an owner is granted authority for land conversion for the setting up of –

- (a) an 18-hole golf course;
- (b) a power station for the supply of electrical power using renewable energy; or
- (c) a solar farm, an agri-solar farm or a unit for the production of electrical power using biomass,

and he intends to use the land, in respect of which the authority was granted, for another purpose, he shall make an application for conversion of the land under subsection (3) for the new purpose.

Amended by [\[Act No. 30 of 2005\]](#); [\[Act No. 15 of 2006\]](#); [\[Act No. 3 of 2007\]](#) [\[Act No. 1 of 2009\]](#); [\[Act No. 9 of 2015\]](#);

(5) In determining an application under subsection (3), the Minister shall have regard, inter alia, to the necessity of -

- (a) ensuring that the level of production of sugar is sufficient to meet the commitments of Mauritius-
- (b) preserving agricultural land;
- (c) optimising agricultural production;
- (d) preventing speculation in agricultural land;
- (e) respecting outline schemes and planning and development directives; and
- (f) preserving irrigation areas.

(6) There is established for the purposes of advising the Minister on an application under subsection (3), a committee to be known as the Land Conversion Committee.

(7) The committee shall consist of -

(a) a representative of the Ministry responsible for the subject of agriculture, who shall be the chairperson, designated by the Minister;

(b) a representative of the Ministry responsible for the subject of lands;

(c) a representative of the Ministry responsible for the subject of environment;

(d) a representative of the Ministry responsible for the subject of public utilities;

(e) a representative of the Mauritius Cane Industry Authority;

(f) a representative of the Sugar Insurance Fund Board;

(g) a representative of the Irrigation Authority; and

(h) a representative of the relevant local authority.

Amended by [\[Act No. 29 of 2004\]](#)

(7A) (a) The committee may co-opt as member the representative of any other Ministry or any other person, who, in the opinion of the committee, may assist it in the discharge of its functions and in expediting the processing of an application under this section.

(b) No co-opted member shall have the right to vote.

Added by [\[Act No. 14 of 2005\]](#)

(8) The committee shall -

(a) meet as often as is necessary but at least once every month;

- (b) regulate its meetings and proceedings in such manner as it thinks fit; and
- (c) tender its advice on an application under subsection (4) within 6 weeks of the effective date of receipt of the application.

Amended by [\[Act No. 1 of 2009\]](#)

- (8A) (a) In the discharge of its functions under subsection (8)(c), the committee –
 - (i) shall examine the application, taking into account the guidelines issued by the Ministries and bodies referred to in subsection (7); and
 - (ii) may request the applicant to attend a meeting of the committee, within the time limit referred to in subsection (8)(c), for the purpose of giving such clarification or explanation relating to the application as the committee may determine.
- (b) Each member of the committee shall convey his stand on the application within 4 weeks of the effective date of receipt of the application, failing which he shall be deemed to have no objection to the authority for land conversion being granted by the Minister.

Added by [\[Act No. 1 of 2009\]](#)

- (8AA) (a) The committee may direct an applicant to amend his application where the application does not comply with relevant planning policy guidance issued under the Planning and Development Act.
 - (b) In particular, the committee may, in exercising its power under paragraph (a), direct an applicant to amend his application so that the conversion is for a mixed development use, comprising residential, commercial, leisure and social components, with a defined percentage allocated to each component.
 - (c) Where the applicant does not amend his application as directed by the committee under paragraph (a), the application shall not be considered by the committee.

- (8B) The guidelines referred to in subsections (3A) and (8A) shall be available for consultation at the Ministry and posted on the website of the Ministry.

- (8BA) On receipt of the advice of the committee under subsection (8)(c), the Minister shall, within 2 weeks of the date of receipt of that advice, give written authority for land conversion to the applicant or inform him in writing that his application has not been granted.
- (9) Four members, including the Chairperson, shall constitute a quorum of the committee.
- (10) Where a member of the committee has any interest, direct or indirect, in any matter before the committee, he shall as soon as is reasonably practicable, disclose to the committee the nature of his interest, and shall not take part in the deliberations of the committee relating to that matter.
- (11) Notwithstanding the other provisions of this Part –
- (a) any application in respect of any extent of land by the owner of land of an extent not exceeding 10 arpents which, on 1 January 2008 was considered as non-agricultural land under this Part and has since not been put to agricultural use, shall be dealt with and processed as if section 8(a) of the Sugar Industry Efficiency (Amendment) Act 2013 had not come into operation;
 - (b) any application for the conversion of land that formed part of an agricultural morcellement in respect of which a morcellement permit was obtained prior to the coming into operation of sections 7(a)(iii) and 8(b)(iii) of the Sugar Industry Efficiency (Amendment) Act 2013 shall be dealt with and processed as if that Act had not come into operation.

Amended by [\[Act No. 27 of 2003\]](#); [\[Act No. 28 of 2004\]](#); [\[Act No. 29 of 2004\]](#); [\[Act No. 17 of 2007\]](#); [\[Act No. 1 of 2009\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 15](#)

[of 2013](#)]; [\[Act No. 27 of 2013\]](#); [\[Act No. 9 of 2015\]](#); [\[Act No. 18 of 2016\]](#); [\[Act No. 34 of 2016\]](#)

28A. Land conversion rights

- (1) Any person who is entitled to an exemption from land conversion tax under section 11, 14, or 29(1)(c), (d) or (f) pursuant to expenditure incurred in the sugar reform, or in such other circumstances as may be prescribed shall –
 - (a) where he has obtained written authority for land conversion under section 28(1) and has not yet effected the conversion; or
 - (b) where he has not yet sought authority under section 28(1), have a right which shall be known as Land Conversion Right (LCR).
- (2) The Ministry or Mauritius Cane Industry Authority, as the case may be, shall quantify the LCR and keep respective LCR registers of LCR.
- (3) Any LCR may be transferred by the holder of the LCR to any other person upon approval by the Ministry or Mauritius Cane Industry Authority, as the case may be.
- (4) Any transfer carried out under subsection (3) shall be accompanied by a certificate from the Ministry or Mauritius Cane Industry Authority, as the case may be.
- (5) Any transfer of an LCR shall entail a reduction of the LCR available to him and the Ministry or Mauritius Cane Industry Authority, as the case may be, shall amend the LCR Register accordingly.
- (6) A fee of 175,000 rupees per hectare of land to which the LCR relates shall be payable prior to the certificate being issued under subsection (4) by both the transferor and the transferee to the Registrar General.
- (7) The fixed fee specified in subsection (6) would, notwithstanding any other enactment, be in lieu of the land transfer tax and the registration duty.
- (8) Notwithstanding the Land (Duties and Taxes) Act, the fee shall not apply where the transfer is made to a company, société or partnership or any other legal entity which is in the same group as the transferor.

(9) The transferor shall, not later than 14 days from the date of transfer of an LCR, give written notification thereof and forward a copy of the document witnessing the transfer to the Ministry and Mauritius Cane Industry Authority.

(10) Where a transferee under this section intends to use his LCR to put agricultural land to non-agricultural use, he shall make an application under section 28.

(11) The LCR shall, for the purposes of the Land (Duties and Taxes) Act, be deemed to be registered as property.

28B. Incentives for Smart Cities

(1) Subject to section 28A, a person transferring land to a Smart City Company may, in addition –

(a) transfer part or the totality of his LCR; or

(b) transfer any LCR arising from an application made by the person under section 28 (4F) in respect of a change of site or purpose accompanied by a written approval for land conversion.

(2) Subject to section 28A, where a company implements a Smart City Scheme, it may use any LCR entitlement transferred to it and acquire LCR from a person holding such an entitlement.

Amended by [\[Act No. 34 of 2016\]](#)

29. Instances where land conversion tax is not payable

(1) No land conversion tax shall be payable -

(a) where an application is granted for the purpose of -

(i) an approved housing scheme in favour of workers employed by an employer who owns a sugar factory or more than 42.2088 hectares (100 arpents) of agricultural land under sugar cane cultivation;

(ii) an approved housing scheme in favour of employees having voluntarily terminated their contract of employment in the context of a factory closure, pursuant to section 24 of the Cane Planters and

Millers Arbitration and Control Board Act, or the VRS, pursuant to section 23;

- (iii) an approved housing scheme operated by the National Housing Development Company;
- (iv) **Repealed by [\[Act No. 21 of 2006\]](#)**
- (v) putting up, for the applicant's own occupation, a residential building on a plot of land of an extent not exceeding 450 square metres;
- (vi) – (viii) **Repealed by [\[Act No. 20 of 2011\]](#)**

Amended by [\[Act No. 28 of 2004\]](#); [\[Act No. 14 of 2005\]](#); [\[Act No. 21 of 2006\]](#)

- (ix) the establishment of facilities related to biotechnological development approved by the Ministry;

Amended by [\[Act No. 20 of 2011\]](#)

- (x) the relocation, expansion or setting up of an industrial enterprise by the holder of a registration certificate issued under the Small and Medium Enterprises Act 2017;

Amended by [\[Act No. 21 of 2006\]](#); [\[Act No. 20 of 2011\]](#); [\[Act No. 16 of 2017\]](#)

- (xi) the setting up of an agro-industrial activity;

Amended by [\[Act No. 21 of 2006\]](#); [\[Act No. 3 of 2007\]](#); [\[Act No. 20 of 2011\]](#)

- (xii) the construction of buildings for the provision of pre-primary, primary, secondary or tertiary education, by the holder of a certificate issued by the Economic Development Board.

- (xiii) the setting up of such health institution, or veterinary clinic, as may be approved by the relevant authorities;

Amended by [\[Act No. 21 of 2006\]](#); [\[Act No. 20 of 2011\]](#)

- (xiv) **Repealed by [\[Act No. 20 of 2011\]](#)**

Amended by [\[Act No. 20 of 2002\]](#);

(xv) the setting up of a power station with a rated capacity of 15 megawatt or more using bagasse or other complementary combustibles for the supply of firm electrical power;

Added by [\[Act No. 3 of 2007\]](#)

(xvi) the construction of social housing where the construction is carried out by a housing development trust, or any other non-profit vehicle, registered with the committee set up under section 50L(3) of the Income Tax Act;

Added by [\[Act No. 37 of 2011\]](#)

(xvii) the setting up of a 9-hole or a 18-hole golf course by the holder of a certificate issued by the Economic Development Board;

(xviii) (A) the setting up of a power station by the holder of a certificate issued by the Economic Development Board for the supply of electrical power using renewable energy;

(B) the production of electrical power using biomass or through a solar farm or agri-solar farm by the holder of a certificate issued by the Economic Development Board;

(xix) the construction of buildings by the holder of a certificate issued by the Economic Development Board for the manufacture of goods by a company;

(xx) the construction of buildings by the holder of a certificate issued by the Economic Development Board for the provision of technical and vocational education and training;

(xxi) the construction of buildings by the holder of an investment certificate issued by the Economic Development Board –

(A) for the manufacture of pharmaceutical products or medical devices; or

(B) the conduct of clinical and pre-clinical trials;

- (b) where the Minister is satisfied that the conversion is for the benefit of the community and the application is not in respect of a profit-making venture;
- (c) where the applicant undertakes -
 - (i) to sell within a period of one year after the application is granted, such percentage of the total area of agricultural land to be converted, as may be determined by the committee, to specified workers of the sugar industry at such concessionary or nominal rates, as may be determined by the committee, and ploughs back at least 50 per cent of the proceeds arising from the conversions to sugar production or diversification within sugar;
 - (ii) to use the proceeds arising from the conversion for any expenditure effected in relation to a factory closure -
 - (A) in compliance with the conditions imposed under section 24 of the Cane Planters and Millers Arbitration and Control Board Act, or
 - (B) for the upgrading or modernisation of the factory or factories receiving sugar canes in the context of such closure,

and undertakes in respect of subparagraph (i) or (ii) through sugarcane cultivation or milling, as the case may be, to produce sugar of a quantity which is at least equivalent to that foregone through the conversion;
- (d) where the applicant undertakes to use the proceeds arising from the conversion for any expenditure effected in relation to the VRS under section 23 or the ERS under section 23A;

Amended by [\[Act No. 3 of 2007\]](#)

- (e) **Repealed by [\[Act No. 3 of 2007\]](#)**
- (f) where the applicant submits evidence to the effect that the proceeds arising from the conversion do not exceed 40 per cent of any expenditure incurred for the production of fuel ethanol, alcohols or high value added rum;
- (g) where the applicant, being a planter registered with the Sugar Insurance Fund as at 31 May 1999, undertakes to convert land, of an extent not exceeding one hectare in not more than one single plot;
- (h) where the land to be converted is the subject of a donation by an ascendant to a descendant, provided that the total extent of the land to be transferred does not exceed one hectare;

(i) where the applicant, being a planter owner of an extent of land not exceeding 4.221 hectares (10 arpents) and in respect of which a declaration under section 40 of the Sugar Insurance Fund Act is made, converts land of an extent not exceeding one hectare (2.3696 arpents), being -

(i) land in areas where, in accordance with strategic and detailed development policies of the relevant outline scheme or development plan, as the case may be, development is permissible; and

(ii) land other than land within an irrigation area;

(j) where the applicant undertakes to use the proceeds arising from the conversion for any expenditure effected in relation to the construction of new roads that would otherwise have been financed by Government under a cost sharing scheme approved by Cabinet; or

(k) where the land to be converted represents a maximum of 15 per cent of the area of the land in respect of a project under the Integrated Modern Agricultural Morcellement Scheme administered and managed by the Economic Development Board.

Amended by [\[Act No. 15 of 2005\]](#)

(1A) For the purposes of subsection (1)(c)(ii), (d), (f) and (j), an applicant shall be deemed to be entitled to exemption from land conversion tax in respect of the conversion of one hectare of land for every 5.5 million rupees of expenditure referred to in this section.

Added by [\[Act No. 1 of 2009\]](#)

(2) Subsection (1)(g) shall not apply to -

(a) a person who converts land pursuant to section 11 (2) and (3); or

(b) land within an irrigation area.

- (3) The Mauritius Cane Industry Authority shall monitor the compliance by an applicant with the conditions specified in this section, in sections 11 and 14 and in Parts III and IV of the Twelfth Schedule.
- (4) Any application under section 28, pending before the commencement of section 29(1)(a) as amended by section 29(d)(i) of the Economic and Financial Measures (Miscellaneous Provisions) Act 2011, shall be dealt with in all respects as if the amendment had not come into operation.

Amended by [\[Act No. 20 of 2002\]](#); [\[Act No. 28 of 2004\]](#); [\[Act No. 14 of 2005\]](#); [\[Act No. 21 of 2006\]](#); [\[Act No. 1 of 2009\]](#); [\[Act No. 20 of 2011\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 15 of 2013\]](#); [\[Act No. 9 of 2015\]](#); [\[Act No. 34 of 2016\]](#); [\[Act No. 10 of 2017\]](#); [\[Act No. 11 of 2017\]](#); [\[Act No. 13 of 2019\]](#); [\[Act No. 15 of 2021\]](#); [\[Act No. 15 of 2022\]](#)

30. Recovery of land conversion tax

Where any amount of land conversion tax under this section has not been paid, the Registrar-General shall recover the amount unpaid in the same manner as any duty or tax is recoverable under section 42 of the Land (Duties and Taxes) Act 1984.

PART VI - MISCELLANEOUS

31. Exemption to specified entity

Notwithstanding this Act and the Morcellement Act, any transaction in respect of any conversion or parcelling of land pursuant to this Act by a specified entity shall be exempted from payment of –

- (a) any land conversion tax payable under this Act; and
- (b) any fee payable under the Morcellement Act.

Amended by [\[Act No. 26 of 2001\]](#); [\[Act No. 18 of 2008\]](#)

32. Offences

- (1) Any person who -

- (a) puts agricultural land to non-agricultural use –
 - (i) in breach of section 28(1);
 - (ii) where the authority granted under section 28 has lapsed;
- (b) fails to comply with any condition specified in the authority under section 28;

shall commit an offence and shall, on conviction, be liable to a fine which shall not be less than 20,000 rupees nor more than 500,000 rupees and to imprisonment for a term not exceeding 5 years.

- (2) Where a person is convicted under subsection (1), he shall be ordered by the court to pay, in addition to the fine, an amount which shall not be less than twice nor more than thrice the amount of land conversion tax payable, or deemed to be payable if exemption under section 29 was not granted under that section.
- (3) Where a person knowingly gives any information under this Act which is incorrect, false or misleading in any material particular, he shall commit an offence and shall, on conviction, be liable to a fine not exceeding 500,000 rupees and to imprisonment for a term not exceeding 5 years.
- (4) Where a person contravenes any provision of this Act, he shall commit an offence and shall, on conviction, be liable where no specific penalty is provided for, to a fine not exceeding 50,000 rupees.
- (5) Notwithstanding section 153 of the Criminal Procedure Act, the court shall not impose on a person convicted under subsection (1) a fine which is less than the minimum fixed by that subsection.

33. Jurisdiction

Notwithstanding -

- (a) section 114 of the Courts Act;
- (b) section 72 of the District and Intermediate Courts (Criminal Jurisdiction) Act,

any District Court shall have jurisdiction to hear and determine an offence under this Act and may impose any fine or penalty provided under this Act.

34. Regulations

- (1) The Minister may -
 - (a) make such regulations as he thinks fit for the purposes of this Act;
 - (b) by regulations, amend the Schedules other than the First Schedule, the Fourth Schedule, the Eleventh Schedule and the Twelfth Schedule.

- (2) Any regulations made under subsection (1) may provide –
- (a) for the levying of fees and taking of charges;
 - (b) that any person who contravenes them shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

Amended by [\[Act No. 1 of 2009\]](#)

34A. Transitional provisions

Sections 67 to 71 of the Companies Act 1984 shall not apply to a body controlled by the Trust.

Added by [\[Act No. 26 of 2001\]](#)

35. Consequential amendments

- (1) The **Building Act** is amended in section 8, by adding after paragraph (b), the following new paragraph -
- (c) in the case of any agricultural land as defined in the Sugar Industry Efficiency Act 2001, the Applicant for the permit produces to the Authority the authority granted under Part V of the Sugar Industry Efficiency Act 2001.
- (2) The **Cane Planters and Millers Arbitration and Control Board Act** is amended -
- (a) in section 2, by inserting in its appropriate alphabetical order the following definition - "Mauritius Sugar Authority" means the Mauritius Sugar Authority established under the Mauritius Sugar Authority Act 1984;
 - (b) in section 17, by adding after subsection (2), the following new subsections -
 - (3) Subject to subsection (4), a planter may, with the approval of the Board, deliver sugar cane to a person engaged in the production of products other than sugar from sugar cane.
 - (4) The quantity of sugarcane which can be delivered for every period of 5 years under subsection (3) shall be determined by the Board after consultation with the Mauritius Sugar Authority.
- (3) The **Income Tax Act 1995** is amended -
- (a) in section 2, in the definition of planter, by deleting from paragraph (a) the words "items 4 and 10" and replacing them by the words "items 4, 10, 18 and 19";
 - (b) in section 25, by deleting subsection (7) and replacing it by the following subsection -

(7)(a) Subsection (6) shall not apply -

- (i) where a person sells or otherwise transfers plant or machinery to a relative or to a related company and the plant or machinery sold or transferred is used by the relative or the related company for the production of gross income;
- (ii) in respect of industrial premises or plant or machinery sold or otherwise transferred by a person or body of persons engaged in a specified activity to a company engaged in a specified activity provided that the company is listed on the Stock Exchange and -
 - (A) has as shareholder the Trust established under the Sugar Industry Efficiency Act 2001, or any body controlled by the Trust or any specified entity; or
 - (B) sells or otherwise transfers any of its lands at a nominal price of one rupee to the Trust established under the Sugar Industry Efficiency Act 2001, or any body controlled by the Trust or to any specified entity.

(b) In this subsection -

(i) "specified activity" means-

- (A) the growing of sugarcane;
- (B) the milling of sugar; or
- (C) the processing of sugar cane by-products including the production of firm or continuous electricity for export to the grid through the use of bagasse or coal, as the case may be.

(ii) "specified entity" has the same meaning as in the Sugar Industry Efficiency Act 2001.

(c) in section 59, by adding after subsection (5) the following new subsection, the existing subsection (6) being renumbered (7) -

(6)(a) Where a body of persons engaged in a specified activity sells or otherwise transfers in an income year its business to a company engaged in a specified activity, the body of persons may in that income year transfer any unrelieved loss to the company provided that the company is listed on the Stock Exchange and -

- (i) has as shareholder the Trust

established under the Sugar Industry Efficiency Act 2001, or any body controlled by the Trust or any specified entity; or

- (ii) sells or otherwise transfers any of its lands at a nominal price of one rupee to the Trust established under the Sugar Industry Efficiency Act 2001, or any body controlled by the Trust or to any specified entity.
- (b) Any unrelieved loss transferred under paragraph (a) shall be deemed to be incurred by the company in the income year in which the loss is transferred and shall be available for set-off against the net income of the company.
- (c) For the purposes of paragraph (a), "specified activity" and "specified entity" have the same meaning as in section 25.
- (d) in the Second Schedule -
- (i) in Part II, by adding after item 16, the following new item -
 - 17. Any advantage in money or in money's worth received as lump sum by an employee voluntarily terminating his contract of employment in the context of a factory closure pursuant to the Cane Planters and Millers Arbitration and Control Board Act or under the Voluntary Retirement Scheme under the Sugar Industry Efficiency Act 2001.
 - (ii) in Part IV, by adding after item 17 the following new items -
 - 18. Gains derived by a planter from the sale of land provided that the proceeds are used exclusively for the implementation of the Voluntary Retirement Scheme under the Sugar Industry Efficiency Act 2001.
 - 19. Gains derived by any person from the sale of land previously acquired by him from a planter implementing the Voluntary Retirement Scheme under the Sugar Industry Efficiency Act 2001.

20. Gains derived by the Trust established under the Sugar Industry Efficiency Act 2001 or a body controlled by the Trust from the sale of land acquired pursuant to sections 10 and 12 of that Act.

(4) The **Labour Act** is amended -

(a) in the heading of Part V, by deleting the word "INTERCROP";

(b) in section 26 -

(i) by deleting the definition of "intercrop season";

(ii) by deleting the definition of "employer" and replacing it by the following definition -

"employer" means a person who owns either a sugar factory or land under sugar cane cultivation of an extent exceeding 10.5522 hectares (25 arpents) in the aggregate;

(iii) by deleting paragraph (c) from the definition of "worker";

(c) by repeating section 27 and replacing it by the following section -

27. Continued employment of existing workers in the sugar industry

Subject to -

(a) this Act;

(b) section 23 of the Sugar Industry Efficiency Act 2001; and

(c) section 24 of the Cane Planters and Millers Arbitration and Control Board Act,

every worker in employment on 31 May 2001 shall be entitled to remain in the employment of his employer;

(d) by repealing sections 28 and 29;

(e) by inserting immediately after Part V, the following new Part VA -

PART VA - WORKERS EMPLOYED BY JOB CONTRACTOR

28. Workers employed by job contractor

(1) Where a worker is employed by a job contractor for the purposes of –

- (a) land preparation, growing, harvesting or processing of sugarcane and the construction, repair or maintenance of roads, bridges or water works, structures or buildings, wholly or substantially required for the purposes of the sugar industry and any other work incidental to the exploitation of land; or
- (b) the transport of canes, sugar, materials or supplies used in connection with any work specified in paragraph (a),

the job contractor shall comply with this Act, and the Sugar Industry (Agricultural Workers) (Remuneration Order) Regulations 1983 and the Sugar Industry (Non-Agricultural Workers) (Remuneration Order) Regulations 1985.

- (2) Where an employer has recourse to one or more job contractors, the number of man-days performed by -

- (a) workers employed by the job contractor; and
- (b) seasonal workers employed by the employer,

shall not, in any year, exceed 20 per cent of the total number of man-days performed in that year by workers in employment under section 27.

- (3) Every employer shall, on or before 31 January of every year, submit to the Permanent Secretary, separate returns in respect of agricultural workers and non-agricultural workers, showing in respect of the preceding year -

- (a) the number of workers employed by him under section 27;
- (b) the number of seasonal workers employed by him;
- (c) the number of workers employed by job contractors under section 28; and

- (d) the number of man-days performed by the workers referred to in paragraphs (a), (b) and (c).
- (4) In this section, "employer" has the meaning assigned to it under section 26.
- (9) **The Local Bodies (Entertainment Duty) Act** is amended in section 3, by adding at the end of subsection (1), the words "or of entertainment provided by the Trust established under the Sugar Industry Efficiency Act 1988 or by a company wholly owned by the Trust".
- (10) **The Mauritius Sugar Authority Act 1984** is amended -
 - (a) by deleting section 4 and replacing it by the following section -
 - 4. Object of the Authority**

The Authority shall, having regard to the national interest, be responsible for -

 - (a) promoting and maintaining the development, efficiency and viability of the sugar industry; and
 - (b) promoting the establishment and development of the sugar cane cluster.
 - (b) in section 13, by inserting immediately after paragraph (b), the following new paragraph (c), the existing paragraphs, (c) to (n) being relettered (d) to (o) respectively -
 - (c) promote and facilitate the setting up and the development of the sugar cane cluster in Mauritius and in the region;
- (7) The **Morcellement Act 1990** is amended in section 8 in subsection (1),

by deleting the words "A developer" and replacing them by the words "Subject to section 14(3) of the Sugar industry Efficiency Act 2001, a developer";

(8) The **National Pensions Act** is amended -

(a) in section 2, in the definition of "pension points" by adding after the words "Third Schedule", the words "or the Eighth Schedule";

(b) by adding at the end of section 16, the words "under section 20(2)";

(b) in section 20 –

(i) in subsection (1), by deleting the words "Every insured person shall" and replacing them by the words "Subject to the other provisions of this section, every insured person shall";

(ii) in subsection (2), by inserting immediately after the words "contributory retirement pension", the words "in respect of an insured person of the age of 60 or over";

(iii) by adding after subsection (2), the following new subsections –

(3) Every -

(a) female agricultural worker of the age of 50 or over; or

(b) male agricultural worker, or male non-agricultural worker, of the age of 55 or over,

shall be entitled to an actuarially calculated contributory retirement pension as from the date the contract of employment is voluntarily terminated by the worker in the

context of a Voluntary Retirement Scheme under section 23 of the Sugar Industry Efficiency Act 2001.

(4) Subject to subsection (5), every -

(a) female agricultural worker of the age of 50 or over; or

(b) male agricultural worker of the age of 55 or over,

who has availed herself or himself of the optional retirement provision of paragraph 21 of the Second Schedule to the Sugar Industry (Agricultural Workers) (Remuneration Order) Regulations 1983, shall be entitled to an actuarially calculated contributory retirement pension.

(5) The contributory retirement pension under subsection (4) shall be paid -

(a) in the case of a female agricultural worker -

(i) who has not reached the age of 55 at the time of retirement, as from the date she reaches the age of 55; or

(ii) who has reached the age of 55 or over at the time of retirement, as from the date of her retirement; or

(b) in the case of a male agricultural worker -

(i) who has not reached the age of 58 at the time of retirement, as from the date he reaches the age of 58; or

(ii) who has reached the age of 58 or over at the time of retirement, as from the date of his retirement.

(6) The actuarially calculated contributory retirement pension under subsection (3) or (4) shall be calculated in accordance with the Eighth Schedule.

(d) in section 22, in subsection (3)(a), by deleting the words "payable to him or which would have been payable to him had he retired, immediately before his death" and replacing them by the words "in accordance with the Third Schedule, payable to him or which would have been payable to him had he retired before his death, provided that such amount shall not be less than the amount specified in the Second Schedule";

(e) in section 23, in subsection (2)(a)-

(i) in subparagraph (i), by inserting immediately after the words "the contributory pension payable ", the words "in accordance with the Third Schedule";

(ii) in subparagraph (ii), by inserting immediately after words "payable to him", the words "in accordance with the Third Schedule";

(f) in section 37, by inserting immediately after subsection (1), the following new subsections-

(1a) The Fund shall, for the purposes of investment of any surplus of the Fund be deemed to be a body corporate.

(1b) For the purposes of subsections (1a), the Fund shall in any proceedings, judicial or otherwise be represented by the Permanent Secretary.

(g) in section 38 -

(i) in subsection (1) -

(A) by deleting the words "in such manner as the Minister of Finance may determine" and replacing them by the words "in such manner as the NPF and NSF Investment Committee set up under subsection (2) may determine";

(B) in paragraph (d), by deleting the word "Minister" and replacing it by the words "NPF and NSF Investment Committee";

(ii) by inserting immediately after subsection (1), the following new subsections (2), (3), (4) and (5), the existing subsection (2) being renumbered (6) accordingly -

(2) There is set up for the purposes of determining the manner in which any surplus remaining in the Fund may be invested, a committee to be known as the NPF and NSF Investment Committee.

(3) The Committee under subsection (2) shall consist of -

(a) the Financial Secretary who shall be the Chairperson;

(b) the Permanent Secretary of the Ministry responsible for the subject of social security;

- (c) one member of the Board, designated by the Minister;
- (d) one member of the Technical Committee established under section 7 of the National Savings Fund Act 1995, designated by the Minister;
- (e) the Accountant-General;
- (f) one representative of employers, appointed by the Minister of Finance;
- (g) one representative of trade unions, appointed by the Minister of Finance; and
- (h) 3 other persons having experience in fund management, actuarial science, accountancy or economics, appointed by the Minister of Finance.

(4) The Committee shall -

- (a) meet not less than once every month and at such time and place as the Chairperson thinks fit;
- (b) regulate its meetings and proceedings in such manner as it thinks fit;

(5) At any meeting of the Committee, 6 members shall constitute a quorum.

- (h) in section 48, in subsection (2) -
 - (i) in paragraph (a), by inserting immediately after subparagraph (ii), the following new subparagraph -
 - (iii) on his voluntary termination of his contract of employment in the context of the Voluntary Retirement Scheme pursuant to section 23 of the Sugar Industry Efficiency Act 2001;
 - (ii) in paragraph (c), by deleting the words "the age of 58" and the words "the age of 55" and replacing them by the words "the age of 55" and the words "the age of 50" respectively.
- (i) by adding after the Seventh Schedule, the Fourteenth Schedule to this Act.

(9) The **National Savings Fund Act 1995** is amended –

- (a) in section 3 -
 - (i) by numbering the existing provision as subsection (1);
 - (ii) by adding after the new subsection (1), the following new subsections -
 - (2) The Fund shall, for the purposes of any investment of any surplus of the Fund, be deemed to be a body corporate.
 - (3) For purposes of subsection (2), the Fund shall, in any proceedings, judicial or otherwise be represented by the Permanent Secretary

- (b) in section 8(b), by deleting the words "the Minister of Finance" and replacing them by the words "the NPF and NSF Investment Committee referred to in section 10";
 - (c) in section 10 –
 - (i) by deleting the words "in such manner as the Minister of Finance may determine" and replacing them by the words "in such manner as the NPF and NSF Investment Committee set up under section 38 of the National Pensions Act may determine";
 - (ii) by adding at the end of paragraph (c), the words "established under section 7".
- (10) The **Sugar Industry Pension Fund Act** is amended -
- (a) in section 18, by deleting subsections (2) and (3) and replacing them by the following subsections -
 - (2) A proportion of the management expenses, determined by the Board on the advice of the actuary, shall be reimbursed to the Fund by means of a special contribution to be made by all employers for this purpose.
 - (3) The special contribution under subsection (2) shall be due and payable on the first day of each financial year of the Fund.
 - (b) in section 23, in subsection (1), by deleting paragraph (a) and replacing it by the following paragraph -
 - (a) in current or deposit account with any bank or with any financial institution, in any currency, as may be approved by the Board;
 - (c) in section 28, in subsection (2), by deleting the words "3 months" and replacing them by the words "5 months";

- (d) in section 33, in subsection (1), by deleting the words "highest salary" and replacing them by the words "highest annual salary",
- (e) in section 34, in subsection (1), by deleting the words "interest at 3 per cent per annum" and replacing them by the words "Interest at the rate determined by the Board on the advice of the actuary";
- (f) in section 37 -
 - (i) by deleting subsection (2) and replacing it by the following subsection -
 - (2) Where a member has not reached the age of 40, he shall be entitled to a deferred pension.
 - (ii) by deleting subsection (4) and replacing it by the following subsection -
 - (4) Where a member has reached the age of 40 but is under the age of 50, he shall be entitled to a deferred pension under subsection (3) or to a reduced deferred pension payable as from the date the member reaches the age of 50.
 - (iii) by deleting subsection (6) and replacing it by the following subsection -
 - (6) Where a member has reached the age of 50, he shall be entitled to a deferred pension under subsection (3) or to a reduced immediate pension.
- (g) in section 43, in subsection (3), by deleting the words "within 5 years";

- (h) in section 44, by deleting the words "10,000 rupees" and replacing them by the words "100,000 rupees";
 - (i) in section 46, by deleting subsection (2) and replacing it by the following subsection -
 - (2) Any disposable actuarial surplus shall be applied to the increase of benefits to members.
- (11) The **Code Napoléon (Exemption) Regulations 1994** are amended -
- (a) in regulation 2, by deleting the words "in the Schedule" and replacing them by the words "in Part I of the Schedule";
 - (b) by adding after regulation 2, the following new regulation -
 - 3. Any sale of land or building pursuant to sections 11 and 12 of the Sugar Industry Efficiency Act 2001 by or to a body or person referred to in Part II of the Schedule shall not be challenged on ground of "vileté de prix" or "lésion".
 - (c) by deleting the Schedule and replacing it by the Thirteenth Schedule to this Act.
- (12) The **National Savings Fund (Claims and Payment) Regulations 1997** are amended in regulation 2, in the definition of "retirement", by adding immediately after subparagraph (b)(iv), the following subparagraph -
- (v) voluntary retirement under the Voluntary Retirement Scheme pursuant to section 23 of the Sugar Industry Efficiency Act 2001.
- (13) The **Sugar Industry (Agricultural Workers) (Remuneration Order) Regulations 1983** are amended -

(a) in regulation 2 -

(i) in paragraph (1) -

(A) by inserting in its appropriate alphabetical order, the following new definition -

"job contractor" has the same meaning as in the Labour Act;

(B) in the definition of "worker" -

(1) in paragraph (b), by adding after subparagraph (ii), the following new sub- paragraph, the word "and" being added at the end of subparagraph (ii) -

(iii) a worker employed by a job contractor;

(2) in paragraph (c), by deleting subparagraph (ii);

(ii) in paragraph (2), by inserting immediately after the words "an owner of land", the words "or by a job contractor";

(iii) by deleting paragraph (3);

(b) in regulation 3, by deleting paragraph (4) and replacing it by the following paragraph -

(4) Paragraphs 7, 9, 10, 11(3) to (7), 13(2), (3) and (4), 14 to 28 and 30 to 33 of the Second Schedule shall not apply to a worker employed by a job contractor.

(c) in the Second Schedule –

- (i) in paragraph 21 -
 - (A) in subparagraph (2)(a), by deleting the words "55 years" and replacing them by the words "50 years";
 - (B) in subparagraph (2)(b), by deleting the words "58 years" and replacing them by the words "55 years";
- (ii) by adding after paragraph 33, the following new paragraph 34 -

34. Workers employed by job contractor

- (1) Every worker employed by a job contractor shall be entitled, at the end of any year, to a bonus equivalent to 8.4 per cent of his total earnings in that year provided that he has remained in continuous employment with the same job contractor for at least 4 weeks in that year.
- (2) For the purposes of subparagraph (1), a worker shall be deemed to be in continuous employment where he has worked an average of at least two-thirds of the total number of working days during which he has been in the employment of the job contractor.
- (3)(a) Every job contractor shall provide a
 - pair of boots, a pair of good quality gloves once a fortnight and an appropriate mask to every field worker.
- (b) Every article of protective equipment-
 - (i) may remain in the possession of the worker;

(ii) shall remain the property of the job contractor; and

(iii) shall be replaced by the job contractor as soon as it becomes unserviceable.

(14) The **Sugar Industry (Non-Agricultural Workers) (Remuneration Order) Regulation 1985** are amended -

(a) in regulations -

(i) in paragraph (1) -

(A) by inserting in its appropriate alphabetical order, the following new definition –

"job contractor" has the same meaning as in the Labour Act;

(B) in the definition of "worker" –

(1) in paragraph (b), by adding after sub- paragraph (iii), the following new sub- paragraph, the word "and" being added at the end of subparagraph (iii)-

(iv) a worker employed by a job contractor;

(2) in paragraph (c), by deleting subparagraph (ii);

(ii) in paragraph (2), by inserting immediately after the words "an owner of land", the words "or by a job contractor";

(iii) by deleting paragraph (3);

(b) in regulation 3, by deleting paragraph (4) and replacing it by the following paragraph -

- (4) Paragraphs 5 to 7, 9 to 16 and 18 to 30 of the Second Schedule shall not apply to a worker employed by a job contractor.
- (c) in the Second Schedule, by adding after paragraph 30, the following new paragraph 31 -

31. Workers employed by job contractor

- (1) Every worker employed by a job contractor shall be entitled, at the end of any year, to a bonus equivalent to 8.4 per cent of his total earnings in that year provided that he has remained in continuous employment with the same job contractor for at least 4 weeks in that year.
- (2) For the purposes of subparagraph (1), a worker shall be deemed to be in continuous employment where he has worked an average of at least two-thirds of the total number of working days during which he has been in the employment of the job contractor.
- (3)(a) Every job contractor shall provide a pair of boots, a pair of good quality gloves once a fortnight and an appropriate mask to every field worker.
- (b) Every article of protective equipment -
 - (i) may remain in the possession of the worker;
 - (ii) shall remain the property of the job contractor; and
 - (iii) shall be replaced by the job contractor as soon as it becomes unserviceable.

36. Repeal and savings

- (1) The following enactments are repealed -
 - (a) the Sugar Sector Package Deal Act 1985;
 - (b) the Sugar Industry Efficiency Act 1988.
- (2) Notwithstanding the repeal of the enactments specified in subsection (1) -
 - (a) any permit issued or authorisation granted and in force immediately before the coming into operation of this Act, and
 - (b) any act or thing done under those enactments,

shall be deemed to have been issued, granted or done, as the case may be, under this Act.

- (3) Any application for a land conversion authority pending at the time when this Act comes into force shall be dealt with in all respects as if this Act had not come into force.

37. Commencement

Proclaimed by [\[Proclamation No. 15 of 2001\]](#) w.e.f. 1st August 2001
[Sections-Part I of the schedule to the Proclamation]

[\[Proclamation No. 15 of 2001\]](#) w.e.f. 17th September 2001
[Sections- Part II of the schedule to the Proclamation]

[\[Proclamation No. 34 of 2002\]](#) w.e.f. 17th August 2002
[Sections – 20, 21, 22, 24(2) and (3). 35(4), 35(8)© (iii), 35(13) and (14)]

Different dates may be fixed for the coming into operation of different sections of this Act.

FIRST SCHEDULE (sections 3(6) and (34))

Sections of the Companies Act 1984 not applicable to the Sugar Investment Trust

Items	Sections
1	37 to 45
2	Part XI
3	320 and 321

Sections of the Companies Act 2001 not applicable to the Sugar Investment Trust

Items	Sections
1	22 and 23
2	32 and 33
3	39 to 46
4	49
5	81 and 82
6	114
6A	119, in so far as paragraph 2 of the Fifth Schedule is concerned
7	133
8	135

9	137 to 140
10	158 and 159
11	329
12	355

SECOND SCHEDULE
(sections 4(i) and 10(1))

Part I - Activities

1. Leisure, entertainment and gaming
2. Banking
3. Investment in securities, whether listed or not

Amended by [GN No. 16 of 2005]

Part II - Persons

1. A shareholder of the Sugar Investment Trust or a body directly controlled by it
2. A cooperative credit society registered under the Cooperative Societies Act

THIRD SCHEDULE
(sections 2, 6, 9, 23 and 27)

PART I - Meaning of employee

“employee”-

- (a) means any person who on 1 June 1994 was, or at any time thereafter becomes, an employee of a producer and who was or is governed by -

Amended by [\[Act No. 26 of 2001\]](#)

- (i) the Sugar Industry (Agricultural Workers) (Remuneration Order) Regulations 1983;
- (ii) the Sugar Industry (Non-Agricultural Workers) (Remuneration Order) Regulations 1985;
- (iii) the Field-crop and orchard Workers (Remuneration Order) Regulations 1991;

- (iv) the Livestock Worker (Remuneration Order) Regulations 1991; or
 - (v) any procedure agreement to which any producer is a party or a signatory; and
- (b) includes any person who is –
- (i) an employee of a producer or of the management organisation of the producer and whose duties are related to the administrative aspect of its sugar, cane growing or sugar milling activities;
 - (ii) an employee of the Mauritius Cane Industry Authority, the Mauritius Sugar Syndicate, the Sugar Industry Labour Welfare Fund and the Sugar Insurance Fund Board 1984; or

Amended by [\[Act No. 40 of 2011\]](#)

- (iii) an employee of a central organisation dealing with sugar matters not specified in sub-paragraph (ii) and approved by the Minister.

PART II - Meaning of planter

'planter' means the planter as defined in the Mauritius Cane Industry Authority Act 2011 who, -

- (c) is not the miller;
- (d) does not control directly or indirectly the miller; or
- (e) is not controlled by the miller; and

includes a metayer specified in Section 2 of the Sugar Insurance Fund Act.

Amended by [\[Act No. 40 of 2011\]](#)

PART III - Meaning of producer

1. 'producer' means any of the producers listed in paragraph 2 below and includes any entity engaged in sugar cane growing or sugar milling activities which would result from the setting up of public sugar milling companies.

2. List of producers -

Flacq United Estates Limited
The Medine Sugar Estate Company Ltd
Deep River-Beau Champ Ltd
Constance-La Gaieté Sugar Estate Company Ltd
Mon Désert Alma Ltd
Benares Sugar Company Ltd

Mon Trésor Mon Désert Ltd
Savannah Sugar Estate Company Ltd
Compagnie Usinière de Belle Vue Ltée
Compagnie Agricole de Belle Vue Ltée
Beau Plateau Ltd
The Beau Plan Sugar Estate Company Ltd
Compagnie Usinière de Beau Plan Limitée
La Nouvelle Industrie Ltée
Compagnie Sucrière de St Antoine Ltée
Compagnie de Beau Vallon Ltée
Société de Riche-en-Eau
Saint Félix Sugar Estate Company Ltd
Société Usinière de St Félix
Compagnie Sucrière de Bel Ombre Ltd
Société Usinière de Bel Ombre
Compagnie Agricole du Mount Ltée
Compagnie Usinière du Mount Ltée
Société Union Saint Aubin
Bel Air Sugar Estate Ltd
The Union Sugar Estates Company Ltd
Société de la Savanne
Société Terracine
Cascade Ltd
La Digue Ltd
Vallon Vert Ltd
Gros Ruisseau Ltd
Bois Sec Ltd
Bonne Aubaine Ltd
Taluseau Ltd
Petit St Aubin Ltd
Adelson Ltd
Société Sucrière de Rivière du Rempart
Jean R. Lagesse
Société Camot
Société Monitel
Société Arnon
Société Veaugues
Société Maintenon
Société de L'Eure
Société Morbihan
Société de l'Ardeche
Société de la Drome
Société de la Charente
Société de Verdée
Société de Beaugency
Société Solognocte
Société Charbonnière
Société Narcay
Société Valencay
Société Armorial
Société Beauce

Société Bellegarde
Société du Lot
Société du Cher
Société du Tarn
Société du Gard
Société Arlenay
Société du Manir
Société Chaucay
Société de Larcay
Société Tendu
Société Bois Joli
Société de Feuille-en-bois
Société du Moulins
Société Fleury-Les-Aubrais
Société de La Baule
Société du Bongite

The Rose Belle Sugar Estate Board established under the Rose Belle Sugar Estate Board Act

Amended by [\[Act No. 15 of 2013\]](#)

FOURTH SCHEDULE
(sections 2, 11, 12, 31 and 34)

Specified Entity

1. The National Pensions Fund established under the National Pensions Act
2. The National Savings Fund established under the National Savings Fund Act 1995
- 3 - 4 . Deleted by [\[Act No. 4 of 2017\]](#)
5. The Landscape (Mauritius) Ltd or such body controlled by it as may be approved by the Minister to whom responsibility for the subject of finance is assigned”;
6. The Development Bank of Mauritius Ltd
7. The National Housing Development Co. Ltd.
8. The Employees’ Real Estate Investment Trust or such body controlled by it as may be approved by the Minister to whom responsibility for the subject of finance is assigned.
9. The State Investment Corporation Ltd.
10. The Mauritius Multisports Infrastructure Ltd.

Amended by [\[Act No. 26 of 2001\]](#); [\[Act No. 20 of 2002\]](#); [\[Act No. 28 of 2004\]](#); [\[Act No. 4 of 2017\]](#)

FIFTH SCHEDULE
(sections 11 and 29)

Schemes

Modernisation includes investment in connection with the following:

1. Bagasse electricity production

- (a) Steam generating equipment including boilers operating at not less than 25 bars and associated auxiliaries intended to improve efficiency of the steam generating process;
- (b) Bagasse drying;
- (c) Storage and handling of bagasse;
- (d) (i) bagasse transport (ordinary); and
(ii) bagasse transport (specialised);
- (e) Steam saving prime-movers;
- (f) Electrical power generating equipment with an inlet steam pressure of not less than 23 bars and a rated capacity of not less than 3 mega Watt intended for efficient operation of the factory and for the use of electrical prime-movers;
- (g) Process steam-saving equipment such as:
 - (i) heaters; and
 - (ii) pre-evaporator or other device leading to intensive bleeding and steam economy;
- (h) Other equipment leading to improved steam/energy balance.

2. Factory rehabilitation and modernisation

Equipment intended to improve overall recovery and/or to increase capacity including equipment required for automation of operations, sugar cane handling equipment and feed table to cope with increasing extraneous matter brought about by mechanisation of sugar cane harvesting operations and equipment used for the desugarisation of molasses.

3. Irrigation and water use

- (a) Irrigation equipment and related infrastructure for land not already irrigated with special reference to efficient use of water, enhanced labour productivity and energy saving;
- (b) Irrigation equipment and related infrastructure intended to replace existing and/or obsolete equipment with special reference to efficient use of water, enhanced labour productivity and energy saving;
- (c) Water transport equipment.

4. Land preparation

- (a) Derocking;
- (b) Equipment required for and schemes leading to infrastructural changes necessary for mechanisation.

5. Field mechanisation

- (a) Harvesting equipment and high pay load tractors and trailers for bulk transport;
- (b) Loading equipment;
- (c) Sugar cane planters and other equipment used in cultural operations.

6. Diversification within sugar

- (a) The production of such type of sugar as may be approved by the Mauritius Cane Industry Authority;
- (b) The production of high value added products obtained by using molasses.
- (f) An agrobased industry where sugar used represents not less than 500 tons per year.

Added by [\[GN No. 173 of 2001\]](#); Amended by [\[Act No. 20 of 2002\]](#); [\[Act No. 40 of 2011\]](#)

7. Pollution control

(a) **Air pollution control**

- (i) Gravity settling chambers;
- (ii) Spray chambers, water spray nozzles;
- (iii) Modification to chimneys (stacks) to make provisions for sampling ports and related structures;
- (iv) Scrubbers;
- (v) Multi-clone and/or modifications to boilers for accommodating same;
- (vi) Subsiders/screens/settling tanks;
- (vii) Flyash dewatering devices;
- (viii) Flyash recovery and refiring systems; and
- (ix) Enclosures for conveyors.

(b) **Water pollution control**

- (i) Rechannelling work with respect to separation of condenser water streams from the other streams;
- (ii) High Efficiency entrainment arrestors;
- (iii) Oil and grease separators;
- (iv) Aerobic and anaerobic ponds or tanks;
- (v) Filtration ponds or sedimentation pond;
- (vi) Aerators;
- (vii) Spray ponds and cooling towers; and
- (viii) Haulage trucks.

(c) **Noise pollution control**

- (i) Silencers;
- (ii) Enclosure for equipment, piping, pressure reducer valve and safety valve.

8. Fire prevention equipment

Amended by [\[Act No. 15 of 2013\]](#)

SIXTH SCHEDULE – Repealed by [\[Act No. 15 of 2021\]](#)

SEVENTH SCHEDULE
(section 16)

Meaning of agricultural diversification

Agricultural diversification comprises:

- (a) the setting up of :
 - (i) a permanent garden and related infrastructure;
 - (ii) a green house using high technology production techniques;
 - (iii) a shade house;
 - (iv) an installation for the production of comestible mushrooms; and
 - (v) any highly intensive or automated irrigation areas and any related infrastructure;
- (b) the acquisition of any equipment or the construction of any installation or infrastructure for the storage and conditioning of fruit and vegetables;
- (c) the infrastructural works and the acquisition of equipment related to aquaculture;
- (d) the production of vanilla, spices and medicinal plants;
- (e) the setting up of an orchard to produce specified fruit;
- (f) the acquisition of know how and techniques related to items (a) above.

EIGHTH SCHEDULE
(section 17)

Determination of extent of land used and rented out

PART I

Determination of land used and the percentage rented out.

1. For purposes of determining the acreage used for crops other than sugar cane, extents used shall be adjusted by the full stand equivalent factor, the land occupancy factor and the crop priority factor.
2. For purposes of determining the percentile of the acreage used for crops other than sugar cane rented out to growers, extents used shall be adjusted by the full stand equivalent factor and the land occupancy factor.
3. (a) The full stand and crop priority factors are specified in Tables I and II of Part II respectively.
- (b) The land occupancy factor is the value expressed to the first decimal point obtained by dividing the length of the crop cycle expressed in weeks by 15; all ratios which are less than 1.0 shall be deemed to be 1,
- (c) The crop cycle is the period of time in weeks from sowing to harvest (or last harvest, in the case of multiple harvests).

PART II

TABLE I - FULL STAND EQUIVALENT OF FIELD CROPS

Full Stand	Crop	Cropping Pattern	Plant density
			(Plants/ha) Equivalent
1.00	Potato	(1.1) Pure stands	41, 660
		In uniformly-spaced sugar cane	
		(1.2) 1 row/interrow	20, 800
		(1.3) 1 row/alternate interrow	10, 400
		In differentially-spaced sugar cane	
0.50		(1.4) 2 rows/large interrow	20, 800
		(1.5) 1 row/large interrow	10, 400
0.25			
1.00	Maize	(2.1) Pure Stands	62, 500
		In Uniformly-spaced sugar cane	

		(1.2) 1 row/interrow	41, 600
	0.67	(1.3) 1 row/alternate interrow	20, 800
	0.33		
		In differentially-spaced sugar cane	
	0.67	(1.4) 2 rows/large interrow	41, 600
	0.33	(1.5) 1 row/large interrow	20, 800
1.00	Groundnut	(3.1) Pure Stands	200,000
		and Dry Beans	
		In Uniformly-spaced sugar cane	
		(3.2) 2 rows/interrow	125, 000
	0.63	(3.3) 1 row/interrow	62, 500
	0.32	(3.4) 1 row/alternate interrow	31, 250
	0.16		
		In differentially-spaced sugar cane	
	0.63	(3.5) 3 rows/large interrow and 1 row/small interrow	125, 000
	0.32	(3.6) 2 rows/large interrow	62, 500
	0.16	(3.7) 1 row/large interrow	31, 250
		In Uniformly-spaced sugar cane	
	Triple Mixtures	(4.1) 1 row maize/alternate interrow 20, and 1 row potato/alternate interrow 10,	900 400 0.58
		In differentially-spaced sugar cane	
		(4.2) 2 rows maize/large interrow and 1 row bean/small interrow	41, 600 31, 250 0.83
1.00	Other Crops	(5.1) Pure Stands	
		In Uniformly-spaced sugar cane	
		(5.2) 1 row/interrow	0.50
		(5.3) 1 row/alternate interrow	0.25
		In differentially-spaced sugar cane	
		(5.4) 2 rows/large interrow	0.50
		(5.5) 1 row/large interrow	0.25

TABLE II

CROP PRIORITY FACTORS

Crops	Crop Priority Factor
Maize: short cycle and full season]	
Groundnut: spanish and vatencia]	
Onions: March setts]	
Tobacco]	1.0
Sweet Potato]	
Cassava]	
Potato]	
Dry beans: Red kidney and Navy]	
Seeds and cuttings for vegetables]	1.25
Cut flowers other than anthurium]	
Pineapples]	
Onions other than March setts]	
Garlic]	
Ginger]	
Turmeric]	
Chillies: Cipaye and bird type]	
Sweet Pepper: Bell and Jalapeno type]	1.50
Melon: Charentais type]	
Aubergine: Globose type]	
Carrots]	
Tomato: Salad and chery type]	
All cucurbits]	
All crucifers]	
Other fresh vegetables]	
First season potatoes]	
Tomato (pomme d'amour)]	
Okra: exportable cv]	1.75
Green beans: exportable cv]	

NINTH SCHEDULE
 (section 17)

Meaning of permanent garden

1. Permanent garden means a plot of land which for a period of at

least eight years shall be devoted to the production of the following:

Onions other than March setts

Garlic

Ginger

Turmeric

Chillies: cipaye and bird type

Sweet Pepper: Bell and Jalapeno type

Melon: Charentais type

Aubergine: Globose type

Carrots

Tomato: Cooking, Salad and Cherry type

Okra: exportable

Green beans: exportable

All cucurbits

All crucifers

Other fresh vegetables

High Value Added Crops for the local and export markets

Organic

Products

Cut Flowers

Seeds and planting material

First season potatoes

Vanilla Spices

Medicinal plants

2. A permanent garden is also understood to comprise:

(i) a green house, hydroponic installations, shade houses, highly intensive or automated irrigation areas and other related installations where the plants at paragraph 1 above are cultivated;

(ii) a shed for the production of comestible mushrooms; and

(iii) surfaces devoted to intensive aquaculture.

3. The assessment of the effective acreage used for the purposes of a permanent garden shall be made by the Mauritius Sugar Authority.

TENTH SCHEDULE

(section 17)

Meaning of specified fruits

1. Specified fruits include:

Avocado Pear

commonly known as

Avocat

Banana

Banane

Brazil Cherry

Cerise

Citrus Fruits

Agrumes

Coconut

Coco

Custard Apple		Coeur de Boeuf Goyava
Goyave		
Grapes	Raisin	
Indian Jujube	Masson	
Jack Fruit	Jacques	
Java Plum	Jamblon	
Jew Plum		Fruit de Cythere Lichees
Letchis		
Longan or Dragon's Eye	Longane	
Loquat	Bibasse	
Mango	Mangue	
Palm Heart		Coeur de Palmiste Papaya
Papaye		
Passion Fruit	Fruit de la passion	
	ou Grenadille	
Pineapple	Ananas	
Plantain		Plantain Pomegranate
Grenade		
Rose Apple	Jamrosa	
Sour Sop	Corossol	
Star Fruit or Carambola	Carambole	
Sugar Apple or Sweet sop"	Atte	
Surinam Cherry	Roussaille	
Water Apple	Jamalac Rouge ou	
		Blanc

2. The assessment of the effective acreage devoted to orchards with the specified fruits shall be made by the Mauritius Sugar Authority.

ELEVENTH SCHEDULE

(sections 23, 23A, 27 and 34)

Conditions for Voluntary Retirement Scheme and Early

Retirement Scheme

Part I

1. Cash compensation

The cash compensation shall be the product of -

$N \times F \times W$

where N: is the number of years of service on the day the Minister approves a VRS or an ERS and includes a proportion for any uncompleted year

F: is the number of months of compensation payable per year of service and shall be determined from the scale given in Table I below

W: is the basic wage or basic salary applicable on the day the Minister approves a VRS or an ERS

Table I: Determination of F

Category of employees	No. of months per year of service
(a) Female agricultural or non-agricultural worker – (i) over 50 years of age; or (ii) reckoning not less than 25 years of service	2.0
(b) Male agricultural or non-agricultural worker – (i) of the age of 50 or over; or (ii) reckoning not less than 30 years of service	2.0
All other cases including staff	1.5

2. Land entitlement

Land entitlement for employees shall be in accordance with Table II below -

Table II: Land entitlement

Category of employees	Extent of land (perches)
<p>(a) Female agricultural or non-agricultural worker –</p> <p>(i) er; or</p> <p>(ii) reckoning not less than 25 years of service</p>	7.0
<p>(b) Male agricultural or non-agricultural worker –</p> <p>(i) of the age of 50 or over; or</p> <p>(ii) reckoning not less than 30 years of service</p>	7.0
All other cases including staff	7.0

3. Safeguarding of interest of retiring workers

- (a) Where an employer intends to implement a VRS, all his employees, who retire between the date this Act comes into operation and the date the application for approval of the VRS is approved by the Minister, shall be entitled to the benefits under the VRS.
- (b) In the case of a factory closure, all those employees in respect of that factory, who have voluntarily terminated their contract of employment pursuant to the VRS in the

year immediately preceding the closure, shall be entitled to the difference, where applicable, between the conditions under section 25 of the Mauritius Cane Industry Authority Act 2011 and those under the VRS.

Amended by [\[Act No. 40 of 2011\]](#)

4. Choice of site for land granted

The planter, miller, service provider or any other relevant company undertaking a VRS or an ERS shall, in respect of the land granted by way of compensation -

- (a) agree with the employees on the site or sites;
- (b) undertake the necessary infrastructural works for the division of plots under reference, namely roads, drains, electricity and water supply;
- (c) provide social amenities as are agreed with the workers; and
- (d) undertake to carry out the maintenance of the roads and drains of the new housing estates and the refuse collection at its own cost for a period of 3 years from the date on which the portions of land are allocated to their recipients or until such time as the local authorities take over these responsibilities, whichever the earlier.

5. Entitlement to estate houses and hospital facilities

- (a) The agricultural and non-agricultural workers presently living in estate houses shall be given a two-year period following the date on which they become owners of their land entitlements to vacate those houses.
- (b) The agricultural and non-agricultural workers shall be entitled to use the facilities offered by the relevant hospital for a period of 5 years as from the day the Minister approves a request for a VRS or an ERS.

6. Training scheme

The planter, miller, service provider or any other relevant company undertaking a VRS or an ERS shall dispense, where a worker or employee has signified his acceptance in writing

in respect of an offer for a VRS or an ERS, a training scheme, in collaboration with the Mauritius Sugar Authority, to the worker or employee 2 months prior to the voluntary termination of his contract of employment.

7. Children of workers

- (1) For the same two-year period referred to in paragraph 5, the planter, miller, service provider or any other relevant company shall reimburse the school transport of the worker's children living on the estate.
- (2) The children of agricultural and non-agricultural workers shall remain eligible for the various scholarships offered by the SILWF for secondary education.
- (3)(a) Provision shall be made, for a period of 10 years, for annual scholarships to be awarded to 2 of the children of the workers concerned by the VRS or an ERS to follow any diploma/degree course at the University of Mauritius, the University of Technology of Mauritius or any recognised institution.
 - (b) This scheme shall be operated under the aegis of the Ministry of Education.

8. Guarantees to heirs in specified cases

Where any employee specified in paragraph 3(a) and (b) passes away or where any employee passes away between the time a request for a VRS or an ERS is made to the Minister and the request is approved by the Minister, the benefits accruing, after deduction of any death gratuity paid or payable, shall be paid to the heirs.

9. Signature of documents

All documents relating to the acceptance of a VRS or an ERS shall be signed by the parties concerned in the presence of an official of the Mauritius Sugar Authority.

10. Non acceptance of offer of VRS or ERS

A copy of all documents relating to the refusal of a VRS or an ERS by an employee or a worker shall, not later than 30 days of any such refusal, be submitted to the Mauritius Sugar Authority by the planter, miller or service provider, as the case may be.

Part II

11. Facilities for construction of houses

An agricultural or a non-agricultural worker or his children, as the case may be, shall be entitled, for the purpose of erecting one house on the plot of land allocated to him under paragraph 2 of Part I -

- (a) to a loan from the Mauritius Housing Company Ltd on terms and conditions applicable for the phasing out of sugar estate camps; or
- (b) to a Government sponsored grant for the casting of a roof slab or for the purchase of building materials from the National Housing Development Company Ltd.

Amended by [\[Act No. 20 of 2002\]](#); [\[Act No. 3 of 2007\]](#); [\[Act No. 15 of 2013\]](#)

TWELFTH SCHEDULE (sections 28, 29 and 34)

Land conversion tax

PART I

1. Definition of tax Payable

Subject to Part II, tax shall be paid in accordance with the table below -

Area of land converted	Rates of land conversion tax (Rs per hectare)	
	Category I	Category II
Less than 0.25 hectare	250,000	Nil
0.25 hectare but less than 0.50 hectare	500,000	50,000

0.50 hectare but less than 1.00 hectare	1,000,000	250,000
1.00 hectare but less than 5.00 hectares	2,000,000	1,000,000
5.00 hectares and above	3,500,000	1,500,000

Part II

II. Payment of tax

1. The rates specified in Category I of part I shall be applicable to-
 - (a) subject to paragraph 1A, a plot of land which formed part, on 1 January 1991, of a larger extent of agricultural land which had a total acreage exceeding 10.5522 hectares (25 arpents) which may or may not have been subsequently subdivided into 2 or more lots;
 - (b) the aggregate area of a plot of land prior to its subdivision the for agricultural purposes, where the application for of the conversion is made within a period of 5 years of the date on which the deed witnessing the subdivision is transcribed;
 - (c) land owned by a company, Société or partnership, engaged in the business of sale and purchase of land, which has made an application for land conversion in respect of that land;
 - (d) where land conversion is for the purpose of a Smart City project as specified in the Economic Development Board Act 2017

- 1A. Paragraph 1 shall not apply where the plot of land is in respect on an application made under section 28(11)(b);

2. The rates specified in Category II of Part I shall be applicable to any other agricultural land.

3. The land conversion tax payable shall be computed by apportioning the acreages converted to the appropriate categories and by determining the total amount of tax payable on the aggregate area in each category.

4. Subject to paragraph 5, the tax computed in accordance with paragraph 3 shall be the total of the taxes payable in each category.

5. Where more than one conversion are effected by one and the same person, the land conversion tax shall be the difference between the tax calculated as specified in paragraph 4 and the tax already paid.

6. The land conversion tax shall be computed on the total extent of the land to be converted, which land shall include stone heaps, in field access roads and any buildings used for the purposes of agricultural production.

7. Where written authority for land conversion is granted and tax is payable, the applicant shall, within a period not exceeding 6 months after obtaining the authority, settle all amounts due, failing which the authority shall lapse automatically.

8. Subject to paragraph 9, any applicant shall —
 - (a) endeavour to obtain all necessary clearances and permits, including any Building and Land Use Permit, within a period of 2 years after having been granted authority for land conversion;

 - (b) start the conversion of the land within a period of 6 months from the date on which he obtained the last clearance or permit required for the proposed conversion, failing which the authority shall lapse automatically;

 - (c) complete the project in the manner specified in the authority granted within a period of 5 years from the date on which he obtained the last clearance or permit required for the conversion, failing which the authority shall lapse automatically.

9. Paragraph 8 shall not apply –
 - (a) where land conversion is for the purpose of setting up a residential unit for the applicant's personal use or that of his ascendant or descendant;

 - (b) where land conversion is for the purpose of a large investment project deemed by the Minister to be in the economic interest of Mauritius, and approved as such by Cabinet.

Amended by [\[Act No. 1 of 2009\]](#)

10. Where an authority has lapsed, no further application in respect of the same land shall be considered within a period of 6 months of the date on which it has lapsed.

Amended by [\[Act No. 14 of 2005\]](#); [\[Act No. 3 of 2007\]](#); [\[Act No. 1 of 2009\]](#); [\[Act No. 20 of 2011\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 15 of 2013\]](#); [\[Act No. 34 of 2016\]](#); [\[Act No. 11 of 2017\]](#)

Part III

Where an authority for conversion granted under section 28 in respect of a land to which the rates applicable are the rates specified in Category I of Part I and where the land converted is in excess of 5 hectares, the applicant shall within a period of 2 years -

- (a) plough back at least 50 per cent of the proceeds arising from the conversion to sugar production at field or factory level or diversification within sugar;
- (b) fully compensate the loss in agricultural production computed by the committee by generating an equivalent amount of such production for at least one crop cycle of eight years by -
 - (i) putting under sugar cane cultivation other land belonging to the applicant; or
 - (ii) implementing projects relating to water and energy saving irrigation methods.

Part IV

The amount referred to in section 29(l)(6)(ii) is 2 million rupees and shall be adjusted yearly by using the indexation method used for the specialised financial returns.

THIRTEENTH SCHEDULE

(section 34)

SCHEDULE

(regulations 2 and 3)

PART I - BODIES

Any local authority
Sugar Industry Labour Welfare Fund
Mon Dessert Mon Trésor Ltd
Rose Belle Sugar Estate Board
Flacq United Estates Limited
Cascade Ltd
La Digue Ltd
Vallon Vert Ltd
Gros Ruisseau Ltd
Bois Sec Ltd
Bonne Aubaine Ltd
Taluseau Ltd
Petit St Aubin Ltd
Adelson Ltd
Beizim Estates

PART II - BODIES OR PERSONS

Any body or person concerned in the sale or purchase of land or building pursuant to sections 11 and 12 of the Sugar Industry Efficiency Act 2001.

FOURTEENTH SCHEDULE
(section 34)

EIGHTH SCHEDULE
(section 20(6))

Calculation of Contributory Retirement Pension

1. For the purpose of calculating a Contributory Retirement Pension under section 20(3) and (4) and (6):

Amended by [\[Act No. 31 of 2003\]](#)

- (a) an incomplete year shall be reckoned as 1/12th year for each completed month;
- (b) the following shall have the same meaning as defined in the Third Schedule -
 - (i) "amount of remuneration producing one pension point";
 - (ii) "benefit year";
 - (iii) "financial year".
 - (iv) "relevant benefit year";
 - (v) "value in rupees of one pension point";
- (c) "actual financial year" means the financial year immediately preceding the date of retirement;

Amended by [\[GN No. 85 of 2002\]](#)

- (d) "actual number of pension points" means the number of pension points from the date of entry to the end of the actual financial year.
- (e) "date of entry" means -
 - (i) where contributions were first payable between 1 July 1978 and 30 June 1980, the date on which the contributions were first payable or the beginning of the financial year in which the insured person attains the age of 19, whichever is the later;
 - (ii) where contributions were first payable on or after 1 July 1980, the beginning of the financial year in which the insured person attains the age of 19 on 1 July 1980, whichever is the later.
- (f) "date of retirement" in relation to a sugar industry worker means-
 - (a) for the purpose of section 20(3) or 20(6) of the Act, as the case may be the date of the contract of employment is voluntarily terminated by

the worker under section 23 of the Sugar Industry Efficiency Act 2001;
for the purpose of section 20(4) of the Act, the date the worker retires under the paragraph 21 of the Second Schedule to the Sugar Industry (Agricultural Workers)(Remuneration Order) Regulations 1983.

Amended by [\[GN No. 85 of 2002\]](#)

Amended by [\[Act No. 31 of 2003\]](#)

2. Pension points

- (a) The pension points accruing to all insured person in a financial year shall be determined by dividing his remuneration in that year by the amount of remuneration producing one pension point.
- (b) For the purpose of paragraph 3 the projected number of pension points shall be equal to:

Actual number of pension points multiplied by Number of years from
the date of entry to
the date of entitlement

divided by Number of years from the
date of entry to the end
of the actual financial
year

- 3. For the purpose of paragraph 4 the average rate at which pension points accrue to an insured person shall be calculated by dividing his projected number of pension points by the number of years from his date of entry to the date he reaches the age of 60.
- 2. Calculation of Contributory Retirement Pension under section 20(3) and (4) and (6).

Amended by [\[Act No. 31 of 2003\]](#)

- (a) Subject to subparagraph (b), the amount of contributory retirement pension payable shall be the value in rupees of one pension point multiplied by the aggregate number of pension points accruing to the insured person at the date of retirement provided that in the case of a person over the age of 20 at his date of entry, his pension points shall be computed as if they have accrued to him, at their average rate, for 40 years.

Amended by [\[GN No. 85 of 2002\]](#)

- (b) The amount of actuarially calculated Contributory Retirement Pension payable shall be the amount calculated under subparagraph (a) multiplied by an actuarial factor specified in Table I below -

Table I: Actuarial reduction factor

Age in	Factor
--------	--------

completed years
at the date of
entitlement

0.60

0.64

0.68

0.72

0.76

0.80

0.84

0.88

0.92

0.96