

HIGHLIGHTS OF CABINET MEETING - FRIDAY 17 JULY 2026

1. Cabinet has agreed to the promulgation of the Double Taxation Avoidance Agreement (India) (Amendment) Regulations 2026, which will provide for the coming into operation of the Protocol, signed on 07 March 2024, amending the Double Taxation Avoidance Agreement (DTAA) between Mauritius and India, to provide, inter alia, for the inclusion in the DTAA of -

- (a) a paragraph in the Preamble section to reiterate the common intention of both countries to eliminate double taxation without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance; and
- (b) an article on Entitlement to Benefits to prevent the abusive use of the DTAA, i.e., allowing either party to deny a benefit under the DTAA if one of the principal purposes of an investment is to benefit from the tax treaty (Principal Purpose Test).

The Protocol was signed on 07 March 2024, but ratification had been deferred by the Mauritian side following concerns expressed by stakeholders and investors both in Mauritius and India. During the recent visits of the Prime Minister in India, the matter was raised with Prime Minister Modi who gave the assurance of the continued stand of India of not taking any action that would undermine the benefits of Mauritius under the DTAA.

Subsequently, the Indian authorities have clarified their stand which is now favourable to Mauritius, thus the decision to ratify the Protocol, which will enter into force on the date of notification to the Indian authorities of the completion of the ratification procedures.

2. Cabinet has agreed to the promulgation of the Income Tax (Qualified Domestic Minimum Top-up Tax) Regulations 2026.

A Qualified Domestic Minimum Top-up Tax (QDMTT) was introduced in 2025 to comply with the Global Anti-Base Erosion rules and preserve our tax base. To supplement the legislative provisions of the QDMTT framework for its effective implementation, the Regulations provide, inter alia, details on how to compute the effective tax rate, how to apply the top-up tax as well as the persons excluded from the application of the domestic minimum top-up tax.

3. Cabinet has agreed to the promulgation of the Education (Control and Use of Personal Mobile Devices on School Premises) Regulations 2026 to establish a

comprehensive legal framework governing the possession and use of personal mobile devices by students and staff on school premises, with the objective of strengthening discipline, safeguarding learner wellbeing and improving educational outcomes across all primary and secondary schools in Mauritius.

Under the Regulations, students will not be allowed to use personal mobile devices on school premises without prior authorisation. They may bring mobile devices to school only where they remain switched to silent mode and securely stored throughout the school day. The limited exceptions to the rule are provided where the device is required for documented medical reasons; or its use has been specifically authorised by a teacher for educational purposes.

As regards teaching and non-teaching staff, provisions have been made for them to refrain from using personal mobile devices in the presence of students except where required for educational purposes or official duties, thereby reinforcing professional conduct and leading by example. The Regulations also allow for parental involvement. Parents or responsible parties will be formally notified of repeated breaches and shall be required to attend school before confiscated devices are returned.

4. Cabinet has agreed to the promulgation of the Dental Council (Medical Institutions) (Amendment) Regulations 2026, which will provide for the recognition and listing of “October 6 University”, “Bharat Institute of Higher Education and Research”, “Instituto Universitario Egas Moniz”, and “Royal College of Surgeons of England” as dental institutions as well as the change of appellation of a dental institution, namely “Astrakhan Medical Institute” into that of “Astrakhan State Medical University”.

5. Cabinet has taken note that the Road Traffic (Amendment) Regulations 2021 will be amended to extend the moratorium on the expiry date of Provisional Driving Licences (Learners) for autocycles and motorcycles, originally scheduled to lapse on 01 March 2026, for an additional period of one year. The Road Traffic (Amendment) Regulations 2026 will be promulgated and shall be deemed to have come into operation retroactively on 02 March 2026.

The Ministry of Land Transport is actively engaging with the Police to launch a sensitisation campaign in the coming weeks to encourage and prepare provisional licence holders to successfully undergo driving tests before the expiry of the extended moratorium, on 01 March 2027.

6. Cabinet has agreed to the signing of a Memorandum of Understanding between the Financial Crimes Commission of the Republic of Mauritius and the

Oversight and Anti-Corruption Authority of the Kingdom of Saudi Arabia. The objectives of the Memorandum of Understanding are, inter alia, to -

- (a) strengthen cooperation and exchange of research and studies in areas on preventive measures for combatting corruption, and money laundering and related offences;
- (b) exchange information in respect of criminal methodologies and activities leading to corruption and the means to prevent them; and
- (c) conduct training courses, seminars, conferences and workshops in areas of investigation, enforcement and prosecution of corruption.

7. Cabinet has agreed to the signing of a Memorandum of Understanding between the Ministry of Health and Wellness and the National Health Commission of the People's Republic of China to enable the establishment of a pairing mechanism between Victoria Hospital in Mauritius and the Peking University Third Hospital of the People's Republic of China. The aims of the Memorandum of Understanding are to -

- (a) strengthen the development of local interventional diagnosis and treatment specialities;
- (b) promote the improvement of interventional diagnosis and treatment techniques for cerebrovascular diseases and peripheral vascular diseases; and
- (c) use puncture diagnostic techniques for space-occupying lesions in various parts of the body.

8. Cabinet has agreed to Mauritius acceding to the Convention on International Interest in Mobile Equipment (also known as the Cape Town Convention) and the Protocol on Matters Specific to Aircraft Equipment (Aircraft Protocol). The Convention establishes an international legal framework for the creation, registration, and enforcement of security interests in high-value mobile equipment, including aircraft assets. The Aircraft Protocol specifically addresses aircraft objects such as airframes, aircraft engines and helicopters, and introduces an international registry system that provides creditors with enhanced protection and priority rights.

The Cape Town Convention will serve as a key enabler for African economies. Accession to the Convention is expected to strengthen legal certainty, improve access to aircraft financing and reduce financing costs for airlines and investors. It will also enhance the attractiveness of Mauritius as a jurisdiction for aircraft leasing and aviation finance and align the country with international best practices adopted by leading aviation and financial centres worldwide.

9. Cabinet has taken note of the implementation, on a pilot basis, of the drug use prevention programme entitled the Rebound Programme for Grade 10 students in 25

secondary schools, including private grant-aided and Mahatma Gandhi secondary schools, as from August 2026.

The Rebound Programme, identified as part of the recommendations made by the Commission of Enquiry on Drug Trafficking in 2018, is an internationally developed evidence-based and school-led drug use prevention initiative implemented across several European countries, which is aligned with the Mauritius' National Drug Demand Reduction strategy and broader youth resilience and preventive health objectives. The programme focuses on long-term prevention through the development of "risk competence" aimed at strengthening -

- (a) decision-making and critical thinking;
- (b) emotional resilience and peer influence management; and
- (c) healthy and responsible attitudes towards alcohol and drugs.

10. Cabinet has taken note of the publication, by the Data Protection Office, of the Guide on Data Protection for the Financial Sector in Mauritius. The Guide highlights how responsible data handling by stakeholders will enhance the quality of service delivery and generate positive chain reaction within the sector. It imparts knowledge on best practices and insights on data protection and aims at providing guidance on the processing of personal data performed by financial entities in order to ensure compliance with data protection principles under the Data Protection Act 2017.

11. Cabinet has taken note of the outcome of the latest Monitoring and Impact Analysis carried out by the Price Analysis and Monitoring Division of the Ministry of Commerce and Consumer Protection on the prices of essential commodities, as at mid-July 2026.

The analysis indicates that the conflict in the Middle East is creating renewed pressure on global supply chains and commodity markets. Global freight rates remain around 39% above their pre-conflict level, notwithstanding an 18% decline during the latest week. War-risk insurance premiums have also been revised upwards, while international prices for energy, petroleum products, fertilisers and other key inputs are expected to remain elevated. Energy prices are projected to increase by 24% in 2026, fertiliser prices by 31%, and overall commodity prices by approximately 16%.

12. Cabinet has agreed to Mauritius serving as Alternate Member on the International Renewable Energy Agency (IRENA) Council for the term 2027-2028.

IRENA is a lead global intergovernmental agency for energy transformation that serves as the principal platform for international cooperation, supports countries in their energy transitions, and provides state-of-the-art data and analyses on technology, innovation, policy, finance and investment. Mauritius has benefited from assistance from IRENA in several areas.

13. Cabinet has agreed to the submission of the Follow-up Report on the Concluding Observations of the Fifth Periodic Report of Mauritius on the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (CAT), to the Committee against Torture in Geneva, pursuant to Article 19 of the CAT Convention. In the report, the CAT Committee is being informed that -

- (a) section 7(2) of the Constitution has already been repealed so as to provide for an absolute ban on torture, inhuman and degrading treatment. As regards section 242 of the Criminal Code, same has been repealed, while section 245 has been replaced by a new section 245, by virtue of the Criminal Code (Amendment) Act 2025;
- (b) necessary action has already been initiated and is underway for the reinforcement of the capacity of the Independent Police Complaints Commission (IPCC). As matters stand, investigations into complaints of alleged torture are being carried out impartially and effectively and it is even an offence under section 24(g) of the IPCC Act 2016 for a person to obstruct or interfere with any member of the IPCC in the exercise of his functions; and
- (c) all cases of death in police custody are recorded in the Occurrence Book and a police enquiry is triggered outright to ascertain the cause of death. The reply includes the role of the National Human Rights Commission, the investigative function of the National Preventive Mechanism Division and the provisions in place at the Mauritius Prison Service to tackle alleged cases of torture or mistreatment.

14. Cabinet has taken note that the Public Service Commission will host the Southern African Development Community Public Service Commissions Annual General Meeting Forum in July 2027. The Forum will, inter alia, -

- (a) provide Mauritius with an opportunity to reaffirm its commitment to enhance regional governance, while showcasing its public service sector as a model of administrative innovation and e-governance metrics;
- (b) contribute in promoting collaboration, share best practices and develop linkages and networks with international and regional bodies; and

- (c) facilitate the implementation of inter-governmental goals applicable to the public service.

15. Cabinet has taken note that the Southern African Development Community (SADC) will be organising a Regional Training Workshop on Leadership for National Statistical Offices of Member States from 24 to 28 August 2026 in Mauritius.

SADC, with financial support from the World Bank, is currently implementing a Regional Statistics Project to strengthen the institutional capacity of both Member States and the SADC Secretariat in the production, dissemination, and use of quality statistics in various fields. It also aims to foster greater regional harmonisation and collaboration.

The Regional Training Workshop aims at strengthening the knowledge and capacities of Heads of National Statistical Offices in managing statistical operations, while enhancing their understanding of emerging trends and innovative approaches in the field. It will bring together representatives from the 16 SADC Member States National Statistical Offices and officers from the SADC Secretariat.

16. Cabinet has agreed to the holding of the 22nd Indian Ocean Colloquium on HIV and AIDS, Hepatitis and Addictology in Mauritius in October/November 2026.

The *Colloque VIH/SIDA Océan Indien* is a platform where all stakeholders involved in the fight against HIV share their knowledge and expertise on treatment, care and support of people living with HIV. The main objectives of the Colloquium are to -

- (a) strengthen regional coordination for HIV and Sexually Transmitted Infections (STI) responses;
- (b) mobilise and advocate for sustainable financing; and
- (c) promote integrated service delivery across HIV, STIs, hepatitis and sexual and reproductive health.

Around 300 participants from member countries, including Mauritius and Rodrigues, as well as representatives of the Indian Ocean Commission, the World Health Organization, the United Nations Development Programme and the European Union are expected to be present at the Colloquium.
