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**Committee on Subsidies and  
Countervailing Measures**

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**SUBSIDIES****NEW AND FULL NOTIFICATION PURSUANT TO ARTICLE XVI:1  
OF THE GATT 1994 AND ARTICLE 25 OF THE AGREEMENT  
ON SUBSIDIES AND COUNTERVAILING MEASURES****MAURITIUS**

The following communication, dated and received on 23 August 2021 is being circulated at the request of the delegation of Mauritius.

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In accordance with Article 25.2 of the Agreement on Subsidies and Countervailing Measures and Article XVI:1 of the GATT 1994, the Government of the Republic of Mauritius notifies the Committee on Subsidies and Countervailing Measures data supplied by the authority in charge of the subsidy, as related in program financed by the Budget for 2020/2021. It is to be noted that this notification does not prejudice, under the GATT 1994 and the SCM Agreement the legal status of the notified programmes, their effects, or the nature of the programmes themselves.

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**I. FISHERIES PROGRAMMES****1 ASSISTANCE FOR THE PURCHASE OF "CANOTTE"**1. Title of the subsidy

Assistance for the purchase of "Canotte".

2. Period covered by the notification

Financial year 2020/2021.

3. Policy objective and/or purpose of the subsidy

To provide an alternative mode of livelihood and at the same time to diversify fishing effort from the heavily fished lagoon to off lagoon areas.

4. Background and authority for the subsidy

Budget Measure, Ministry of Blue Economy, Marine Resources, Fisheries and Shipping.

5. Form of the subsidy

A grant of 50% the value of canotte (a max of Rs 200,000).

6. To whom and how the subsidy is provided

Registered fishermen.

7. Total Amount of subsidy

Rs 4 million.

8. Duration

The measure is valid for one year.

9. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available. (The catch is only used for the domestic production).

**2 ASSISTANCE FOR THE PURCHASE OF SEMI-INDUSTRIAL VESSEL**1. Title of the subsidy

Assistance for the purchase of semi-industrial boats.

2. Period covered by the notification

Financial year 2020/2021.

3. Policy objective and/or purpose of the subsidy

To encourage outer reef and bank fishing to reduce fishing pressure on the lagoon and for the protection of lagoon biodiversity.

4. Background and authority for the subsidy

Budget Measure, Ministry of Blue Economy, Marine Resources, Fisheries and Shipping.

5. Form of the subsidy

A grant of 50% the value of the boat (a cap of Rs 4 million).

6. To whom and how the subsidy is provided

Fisheries Cooperatives Society.

7. Total Amount of subsidy

Rs 12 Million was earmarked in budget 2020/2021 but no application was received.

8. Duration

The measure is valid for one year.

9. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available (the catch is only used for the domestic production).

**II. AGRICULTURAL PROGRAMMES****1 FREIGHT REBATE SCHEME**1. Title of the Subsidy Programme

Freight Rebate Scheme.

2. Period covered by the notification

2020/2021.

3. Policy Objective

To promote the exportation of various agricultural products grown in Mauritius and to increase local production of specific fruits, vegetables and flowers.

4. Authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy

This scheme is applicable to selected fruits, vegetables and flowers and comprises of a rebate on exportation freight costs of 25% to be shared equally amongst exporters and producers.

6. To whom and how the subsidy is providedBeneficiaries

- Exporters registered with the Agricultural Marketing Board (AMB).
- Producers registered with the Small Farmers Welfare Fund (SFWF) and known to the Food and Agricultural Research Extension Institute (FAREI).

Condition of subsidy

- The eligible selected produce shall be either unprocessed or minimally processed (i.e produce which is peeled, sliced/carved, dried and vacuum packed).
- Pickles and other produce in jars/food containers shall not be eligible under this scheme.
- Scheme shall only be applicable to produce exported to countries with which Mauritius has international trade relations.

7. Total Amount of subsidy

Rs 800,000.

8. Duration of the subsidy

Annual basis.

9. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**2 TEA SECTOR SUPPORT SCHEME**1. Title of the Subsidy Programme

Tea Sector Support Scheme.

2. Period covered by the notification

2020/2021.

3. Policy Objective and Background

In line with the Government's objective of boosting the tea sector, NPK and CAN fertilizer are provided free of charge to small tea growers to boost up the production of tea leaves and also reducing their costs of production.

4. Authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

To provide fertilizers free of charge (175 kg per arpent of NPK in September and 100 Kg per arpent of CAN in December) to small registered tea planters.

6. Beneficiaries

Subsidy is eligible to tea planters registered and licensed with the National Agricultural Products Regulatory Office (NAPRO) and with the Small Planters Welfare Fund (SFWF).

7. Total Amount of subsidy

Rs 5,183,206.

8. Duration of the subsidy

Annual basis.

9. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**3 SEED PURCHASE SCHEME (POTATO, ONION AND GARLIC)**1. Title of the Subsidy Programme

Seed Purchase Scheme (Potato, Onion and Garlic).

2. Period covered by the notification

2020/2021.

3. Policy Objective

The seed purchase scheme help small planters meet the significant, high financial cost involved in the purchase of seeds for potato, onion and garlic.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

- Planters will have to make a minimum part payment of 10% of the cost of seed purchased at the Agricultural Marketing Board (AMB).
- The remaining amount shall be paid without interest after beneficiaries have harvested their crops.

6. Total Amount of subsidy

Rs 6,000,000.

7. Duration of the subsidy

Annual basis.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**4 BAT NET SCHEME FOR FRUIT GROWERS (MANGO, LITCHI AND LONGAN)**1. Title of the Subsidy Programme

Bat Net Scheme for Fruit Growers (Mango, Litchi and Longan).

2. Period covered by the notification

2020/2021.

3. Policy Objective and Background

To protect fruit trees in orchards and in backyard from being attacked by bats.

4. Authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

Details of subsidy

- Subsidy of 75% on costs for the purchase of anti-bird net to cover 50% of the extent of the orchard up to a maximum of 2 arpents.
- For backyards, subsidy of 75% on costs for the purchase of anti-bird net for a maximum of 5 fruit trees.
- Each beneficiary will be eligible for the Scheme only once in a fruit season.
- Fruit trees mainly concerned by the Scheme include: Mango, Litchi and Longan.

Beneficiaries

Member of the public, orchard owner, planters, members of Cooperatives Societies/Companies/Farmers Associations.

Eligibility criteria

Member of the public/orchard owner having at least one fruit bearing tree.

6. Total Amount of subsidy

Rs 10,000,000.

7. Duration of the subsidy

Annual basis.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**5 CROP PRODUCERS (COMPOST)**

1. Title of the Subsidy Programme

Crop Producers (Compost).

2. Period covered by the notification

2020/2021.

3. Policy Objective and Background

To provide support to small planters to shift from the use of chemical inputs to organic ones so as to promote sustainable agriculture.

4. Authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

A provision of locally produced compost up to a maximum of 1 ton/arpent.

Small planters registered with the SFWF and sugar cane planters registered with the Sugar Insurance Fund Board (SIFB).

6. Total Amount of subsidy

Rs 1,000,000.

7. Duration of the subsidy

Annual basis.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

## 6 SCHEME TO ENCOURAGE USE OF BIO FERTILIZERS

1. Title of the Subsidy Programme

Bio-Farming Support Scheme (BFSS).

2. Period covered by the notification

2020-2021.

3. Policy Objective

- (i) To increase the accessibility of farmers to organic inputs such as bio fertilisers, Bio pesticides, etc so as to stimulate and promote organic farming in the country.
- (ii) To increase the agricultural productivity while maintaining the soil health and environmental safety and produce safer food for consumption for the benefit of customers.
- (iii) To leverage the price of bio pesticides to that of synthetic pesticides.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

Details of the Subsidy

- Subsidy to the tune of 60% is provided on the purchase price of bio inputs (pesticides and fertilisers) to registered farmers on the cost of bio-inputs.
- Subsidy will be provided for 3 crop cycles in one year over a maximum acreage of 5 acres for planters cultivating in open field and a maximum of 10,000 m<sup>2</sup> for planters cultivating under protected culture.

Beneficiaries

All registered planters with the SFWF on condition that they hold:

- Bio Development Certificate from Ministry of Agro Industry and Food Security (MAIFS).



- MauriGAP Certificate.
- Letter from the Food and Agricultural Research and Extension Institute (FAREI)/Ministry of Agro Industry and Food Security (MAIFS) certifying their intention to indulge into bio farming.
- Indulged in protected culture for a maximum of 10,000m<sup>2</sup>.

6. Total Amount of subsidy

Rs 1,000,000.

7. Duration of the subsidy

Annual basis.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

## **7 AGRICULTURAL CALAMITIES SOLIDARITY SCHEME (ACASS)**

1. Title of the Subsidy Programme

Agricultural Calamities Solidarity Scheme (ACASS).

2. Period covered by the notification

2020/2021.

3. Policy Objective

To enable farmers to restart their plantation promptly after the occurrence of natural calamities (heavy rainfall, cyclone and drought), hence enhancing farmers' sustainability and reducing the gap in supply of agricultural produce on the market.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

Details of the Subsidy

The ACASS is a National Solidarity Fund consolidated from fund received from the Government to be used to provide support to planters whose crops would have been affected by natural calamities, namely cyclone, excessive rainfall and drought.

Beneficiaries

Small farmers registered with the SFWF and cultivating vegetables, fruits and/or flowers.

Conditions of subsidy

Assistance to be provided to planters who incurred crop damages of 50% or more for only one crop cycle in a year.

Financial Assistance to the tune of Rs 2000 per arpent is paid to eligible planters. However following heavy rainfall prevailing since Mid March 2021 to April 2021, the Government

increased the financial assistance payable to planters from Rs 2,000 per arpent to **Rs 6,000 per arpent**.

6. Total Amount of subsidy

Rs 19,988,670.

7. Duration of the subsidy

The coverage of ACASS is for a period of 12 consecutive months as from the date the beneficiary has registered his/her crop under the scheme.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

## 8 SHELTERED FARMING SCHEME

1. Title of the Subsidy Programme

Sheltered Farming Scheme.

2. Period covered by the notification

2020/2021.

3. Policy Objective and Background

To encourage farmers to shift from traditional open field cultivation to sheltered farming system. This will enable farmers to mitigate effects of adverse climatic conditions; improve production capacity and the quality of farm produce.

4. Authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

Details of subsidy

- (a) A grant of 50% on investment on investment costs up to a maximum of Rs 400,000.
- (b) The scope of the scheme is being extended to farmers engaged in production of cut flowers, ornamentals, as well as hydroponics and bio farming activities.
- (c) Farmers will also benefit from the scheme to have quick replacement of plastic cover of natural calamities.
- (d) Scheme applicable to Sheltered Farming activities are approved by FAREI.
- (e) Prospective applicants will benefit from the scheme only once.

Beneficiaries

Registered planters, Cooperative Societies, Agricultural Companies and Farmers Associations operating in the agro-industrial sector and engaged in production of high-value crops/horticultural crops on a minimum extent of 0.5 arpent and having a maximum annual turnover of Rs 3 million.

New promoters who are already owners of land or who hold land leases for at least 5 years and whose projects meet other conditions of the Scheme are also eligible.

6. Conditions of the subsidy

- Upon approval, an Agreement will be signed between the Ministry (represented by FAREI) and the beneficiary.
- All facilities funded under Sheltered Farming Scheme will be utilised solely for horticultural production.
- Mode of payment for the scheme will be 40% on submission of receipts and the remaining 60% on submission of project completion report.

7. Total Amount of subsidy

Rs 45,000,000.

8. Duration of the subsidy

One time subsidy.

9. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

## **9 RAINWATER HARVESTING SCHEME**

1. Title of the Subsidy Programme

Rainwater Harvesting Scheme.

2. Period covered by the notification

2020/2021.

3. Policy Objective

To encourage crop/livestock farmers 'harvest' rainwater to optimise use of water resources.

The scheme provides partial funding as grant for acquisition of appropriate equipment to collect, store and supply of rainwater on-farm for the sole purpose of agricultural production.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

Details of subsidy

- (a) A grant of 50% on investment costs for installation of rainwater harvesting facilities up to a maximum of Rs 100,000.
- (b) The scheme caters for on-farm installation of rainwater harvesting system on existing shed or construction/setting up of a rain water collecting pond/or any other light structure for collecting rain water.
- (c) Construction of a new farm shed/store is excluded.

Beneficiaries

Individual planters/breeders registered with the SFWF; Cooperative societies/companies engaged in the commercial production of food crops, ornamentals and livestock.

Eligibility criteria for the scheme

- Holder of the relevant permits/licenses to carry out the farming activities where applicable;
- Have proof of funding for the remaining amount on proposed investment; and
- Holder of title deed or lease agreement (minimum 5 years) for land hosting the proposed rainwater harvesting facility.

6. Total Amount of subsidy

Rs 1,000,000.

7. Duration of the subsidy

Annual basis. Prospective applicants will benefit from the subsidy only once.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**10 CATTLE BREEDERS SCHEME**1. Title of the Subsidy Programme

Cattle Breeders Scheme.

2. Period covered by the notification

2020/2021.

3. Policy Objective

To enable breeders to purchase heifers/pregnant heifers/cows of genetically improved breeds.

The scheme provides partial funding as grant for acquisition of appropriate equipment to collect, store and supply of rainwater on-farm for the sole purpose of agricultural production.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is providedDetails of subsidy

A 50% grant up to a maximum of Rs 50,000 per head on the cost of the animal up to a maximum of 10 heads will be refunded as approved by the Ministry.

The subsidy is provided on condition that:

- Holders of relevant permits/licences to carry out breeding activities.

- Have the necessary funding for the remaining amount.
- Have appropriate housing facilities for the animals.

Beneficiaries

Registered breeders/Cooperative Societies/Companies.

6. Total Amount of subsidy

Rs 1,000,000.

7. Duration of the subsidy

Annual basis. Prospective applicants will benefit from the subsidy only once.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**11 PASTURE DEVELOPMENT**

1. Title of the Subsidy Programme

Pasture Development.

2. Period covered by the notification

2020/2021.

3. Policy Objective

To encourage the production of good quality fodder for proper feeding of livestock.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

Details of subsidy

A 50% grant up to a maximum of Rs 20,000 per arpent on the cost of establishment of perennial fodder and maize up to a maximum of 25 arpents.

The subsidy is provided on condition that:

- The beneficiary shall complete the plantation within 3 months as from the date of first disbursement of grant allocated.
- The beneficiary shall maintain the fodder plantation under good cultural practices and keep the plantation for at least 5 years.
- The beneficiary shall provide monthly production data on harvest and its use.
- The Ministry will disburse 50% of the grant payable up to a maximum of Rs 10,000 per arpent upon plantation of 50% of the total acreage to be planted. The remaining 50% grant will be disbursed after the first harvest of fodder.

Beneficiaries

- Registered breeders/Cooperative Societies/Companies.
- The beneficiary should be owner of/lessee of agricultural land of at least 1 arpent for at least 5 years.

6. Total Amount of subsidy

Rs 100,000.

7. Duration of the subsidy

Annual basis. Prospective applicants will benefit from the subsidy only once.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**12 CALF PRODUCTIVITY SCHEME/HEIFER**1. Title of the Subsidy Programme

Calf Productivity Scheme/Heifer.

2. Period covered by the notification

2020/2021.

3. Policy Objective

To encourage breeders to keep their calves healthy up to adult stage so as to increase production capacity in milk and meat.

To encourage breeders to take better care of their calves.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is providedDetails of subsidy

A cash grant of Rs 2,500 is payable to breeders under the Heifer Productivity Incentive Scheme, for each calf they have successfully bred up to 3 months and for a maximum of 30 weaned calves per year.

Beneficiaries

Small breeders registered with the Small Farmers Welfare Fund (SFWF).

The subsidy is provided on condition that:

- The breeder must be registered with the SFWF;
- The calf/calves must be duly tagged by the division of Veterinary Services (DVS);
- The calf/calves must be at least 3 months old; and

- The Cash Grant is payable to breeders who meet the eligibility criteria and after verification of the existence of the animal(s) on the farm.

6. Total Amount of subsidy

Rs 797,500.

7. Duration of the subsidy

Annual basis. Prospective applicants will benefit from the subsidy only once.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

### **13 UPGRADING OF LIVESTOCK FARM/POULTRY SCHEME**

1. Title of the Subsidy Programme

Upgrading of Livestock Farm/Poultry Scheme.

2. Period covered by the notification

2020/2021.

3. Policy Objective

To assist breeders in the upgrading/construction of livestock farms.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

Details of subsidy

A 50% grant up to a maximum of Rs 200,000 on the cost of the building project. Priority will be given to those engaging in production of small ruminants, rabbits, geese, turkeys, ducks and quails.

Beneficiaries

Registered breeders/Cooperative Societies/Companies.

The subsidy is provided on condition that:

- The applicant holds relevant permits/licences to carry out the project;
- The applicant has the necessary funding for the remaining amount; and
- Applicants who have benefitted previously from grants or other financial incentives for upgrading/construction of livestock farm buildings will not be considered.

6. Total Amount of subsidy

Rs 4,000,000.

7. Duration of the subsidy

Annual basis. Prospective applicants will benefit from the subsidy only once.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**14 SCHEME FOR PURCHASE OF EQUIPMENT**1. Title of the Subsidy Programme

Scheme for Purchase of Equipment.

2. Period covered by the notification

2020/2021.

3. Policy Objective

To encourage farmers engaged in crop/livestock production activities and agro-entrepreneurs to acquire farm machinery/equipment for mechanisation of their production system and also venture in food processing or other value addition activities.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is providedDetails of subsidy

A grant of 50% on the costs of investment up to a maximum of Rs 350,000 for the purchase of equipment for processing and/or mechanisation of agricultural operations.

Scheme applicable to Agricultural/Processing equipment approved by FAREI.

Beneficiaries

Planters registered with the SFWF, Cooperative Societies, Agricultural Companies engaged in production of food crops and ornamentals and livestock on a minimum extent of 0.25 arpent, and agro-entrepreneurs holding a Business Registration Certificate from Small and Medium Enterprises Development Authority (SMEDA).

New promoters who are already owners of land or who hold land leases for at least 5 years and whose projects meet other conditions of the Scheme are also eligible. The subsidy is provided on condition that:

- The applicant holds relevant permits/licences to carry out the proposed activities;
- The applicant has proof of funding for the remaining amount on proposed investment; and
- The applicant is a holder of title deed/lease agreement.

6. Total Amount of subsidy

Rs 6,000,000.



7. Duration of the subsidy

Annual basis. Prospective applicants will benefit from the subsidy only once.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**15 INCENTIVES FOR MILK PRODUCTION**1. Title of the Subsidy Programme

Incentives for Milk Production.

2. Period covered by the notification

2020/2021.

3. Policy Objective

To provide a stimulus to small cow breeders to take better care of their heifers up to lactation period so as to boost up milk production.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is providedDetails of subsidy

- A cash grant of Rs 5000 will be provided to all small dairy cows breeders registered with the SFWF for each of their heifers they have successfully reared up to the lactating period for a maximum of 40 cows per breeder;
- It would normally take 27 months for the heifer after birth, [i.e. 9 months after the Artificial Insemination (AI)] to start lactating;
- In this connection, the Scheme applies for all calves born as from 30 March 2014 and thereon which would start lactating as from June 2016 (i.e. the start of FY 2016/17).

Beneficiaries

Small dairy cow breeders registered with the SFWF.

Eligibility criteria

The Scheme will apply only to dairy cows and not beef type cows.

- Breeders who have use Natural Service for conception would be eligible under the Scheme provided the DVS certify that the heifer is of milch type.
- In view of the funding provided in National Budget 2016/17 and administrative fee that would be required by the SFWF to operate the Scheme, the proposed cash grant of Rs 5,000 will be paid to a maximum of 560 cows.
- The Scheme will be extended on a first come first serve basis.

6. Total Amount of subsidy

Rs 395,000.

7. Duration of the subsidy

Annual basis. Prospective applicants will benefit from the subsidy only once.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

## 16 SCHEME FOR ACQUISITION OF CCTV CAMERAS

1. Title of the Subsidy Programme

Scheme for Acquisition of CCTV cameras.

2. Period covered by the notification

2020/2021.

3. Policy Objective and Background

To enable farmers engaged in vegetables, ornamentals, fruits, livestock production activities to acquire a CCTV Camera surveillance system at farm/field level, where applicable, to address the issue of theft of produce and equipment.

4. Authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

### Details of subsidy

- A grant of 50% on the cost of investment up to a maximum of Rs 50,000 for the purchase of CCTV camera surveillance system.
- Scheme is applicable to CCTV surveillance system approved by the Food and Agricultural Research and Extension Institute (FAREI).
- Prospective applicants will benefit from the scheme only once.

### Beneficiaries

Farmers registered with the SFWF, Cooperative Societies; Agricultural Companies/Associations engaged in:

The Scheme will apply on the following conditions:

- Production of horticultural crops on a minimum area of 1.0 arpent.
- Protected/ hydroponic cultivation on a minimum area of around 300 m<sup>2</sup>.
- Poultry and livestock farmers (cattle: ≥3 heads; goat & sheep: ≥20 heads; poultry: ≥1,000 birds; pigs: ≥ 20 fatteners or ≥ 3 sows).

Eligibility Criteria

- Holder of the relevant permits/licenses to carry out the proposed activities;
- Have proof of funding for the remaining amount on proposed investment; and
- Holder of title deed/lease agreement (3 years as from date of application).

6. Total Amount of subsidy

Rs 1,000,000.

7. Duration of the subsidy

Annual basis.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**17 CATTLE BREEDING SCHEME**

1. Title of the Subsidy Programme

Cattle Breeding Scheme.

2. Period covered by the notification

2020/2021.

3. Policy Objective and Background

To enable breeders to purchase heifers/pregnant heifers/cows of genetically improved breeds.

4. Authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided and Subsidy per unit

A 50% grant up to a maximum of Rs 50,000 per head on the cost of the animal up to a maximum of 10 heads will be refunded as approved by the Ministry.

Beneficiaries

Registered breeders/Cooperative Societies/Companies.

Eligibility criteria:

- Holders of relevant permits/licenses to carry out breeding activities.
- Have the necessary funding for the remaining amount.
- Have appropriate housing facilities for the animals.

6. Total Amount of subsidy

Rs 1,000,000.

7. Duration of the subsidy

Annual basis. Prospective applicants will benefit from the subsidy only once.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**18 GOAT/SHEEP BREEDING SCHEME**

1. Title of the Subsidy Programme

Goat/Sheep Breeding Scheme.

2. Period covered by the notification

2020/2021.

3. Policy Objective

To enable breeders to purchase goats/sheep of genetically improved breed.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

A 50% grant up to a maximum of Rs 15,000 per head (on the cost of the animal up to a maximum of 25 heads will be refunded as approved by the Ministry.

Beneficiaries

Registered breeders/Cooperative Societies/Companies.

Eligibility criteria:

- Holders of relevant permits/licenses to carry out breeding activities;
- Have the necessary funding for the remaining amount; and
- Have appropriate housing facilities for the animals.

6. Total Amount of subsidy

Rs 1,000,000.

7. Duration of the subsidy

Annual basis. Prospective applicants will benefit from the subsidy only once.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**19 SUBSIDY ON ANIMAL FEED**

1. Title of the Subsidy Programme

Subsidy on Animal Feed.

2. Period covered by the notification

2020/2021.

3. Policy Objective

To enable breeders to purchase animal feed at subsidized rates.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is provided

Rs 4.00/kg for a maximum of 20 heads.

- 150 kg/head: Cattle.
- 50 kg/head: Heifer.
- 40 kg/head: Pig (Fatteners) 100 kg/head (sows).
- 10 kg head: Goat.

Beneficiaries

Registered breeders/Cooperative Societies/Companies.

All Registered breeders.

Eligibility criteria

All Registered breeders.

6. Total Amount of subsidy

Rs 10,000,000.

7. Duration of the subsidy

Annual basis. Prospective applicants will benefit from the subsidy only once.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

## **20 CROP LOSS COMPENSATION SCHEME**

1. Title of the Subsidy Programme

Crop Loss Compensation Scheme.

2. Period covered by the notification

2020/2021.

3. Policy Objective

To enable farmers to restart their plantation promptly after the occurrence of natural calamities, hence enhancing farmers' sustainability and reducing gap in supply of agricultural produce on the market.

4. Background and authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy, to whom and how the subsidy is providedDetails of the subsidy

As enunciated in the National Budget 2020/21, "Government will waive the payment of the annual premium in respect of the Crop Loss Compensation Scheme operated by the Small Farmers Welfare Fund". In this context, free coverage was provided under the existing Crop Loss Compensation Scheme (CLCS) model, to the five hundred and seventeen (517) planters who had previously subscribed to the CLCS.

The CLCS was provided to these planters based on 50% level of coverage and fixed Sum Insured of Rs 50,000.

FINANCIAL SUPPORT was provided to eligible planters for crop losses incurred due to cyclone, drought and excessive rainfall. Financial support under the CLCS is payable for a maximum of three crop cycles in a year.

Based on the 50% level of coverage and fixed Sum Insured of Rs 50,000, the maximum indemnity payable per arpent is Rs 25,000.

Beneficiaries

Small farmers registered with the SFWF and cultivating vegetables, fruits and/or flowers.

6. Total Amount of subsidy

Rs 11,896,150.

7. Duration of the subsidy

Ad hoc basis.

8. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**21 PAYMENT OF AN ENHANCED GUARANTEED PRICE OF RS 25,000 PER TON OF SUGAR TO PLANTERS**1. Title of the Subsidy Programme

Payment of an enhanced guaranteed price of Rs 25,000 per ton of sugar for the first 60 tons of sugar accrued planters.

2. Period covered by the notification

FY 2020/2021.

3. Policy Objective

To ensure the viability and sustainability of the planters following the drastic reduction in the sugar price on the international scene and the rising cost of production.

4. Authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy

This scheme is applicable for the first 60 tons of sugar accrued to sugar cane planters.

6. To whom and how the subsidy is providedBeneficiaries

- Sugar cane planters registered with the Sugar Insurance Fund Board (SIFB).
- Sugar cane planters who have consigned their canes to the mill.

Condition of subsidy

- The enhanced guaranteed price is applicable to the first 60 tons of sugar accrued to the planters.
- For production over and above 60 tons, the planters will receive the prevailing ex-syndicate price.

7. Total Amount of subsidy

Rs 362 Million.

8. Duration of the subsidy

Annual basis and depending on Government's policy.

9. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**22 GRANT (50%) FOR THE PURCHASE OF FERTILIZERS**1. Title of the Subsidy Programme

50% grant for the purchase of fertilizers by planters.

2. Period covered by the notification

FY 2020/2021.

3. Policy Objective

To alleviate the cash flow difficulties faced by planters after the harvest to carry out their in-fields cultural practices so as ensure that they secure their next harvest given that the price of fertilizers have increased considerably due to the rise in the cost of raw materials, freight and fluctuation in the exchange rates coupled with the decrease in the producers' revenue.

4. Authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security.

5. Form of the subsidy

This scheme is applicable all small/medium planters who have harvested and consigned their canes to the mills during the harvest season.

6. To whom and how the subsidy is providedBeneficiaries

- Sugar cane planters registered with the Sugar Insurance Fund Board (SIFB) with cultivation up to 100 hectares.

- Sugar cane planters who have consigned their canes to the mill.

Condition of subsidy

- The scheme is subject to the submission of all relevant documents by the planters.
- The purchase of recommended fertilizers as per the MSIRI.

7. Total Amount of subsidy

Some Rs 54 Million.

8. Duration of the subsidy

Annual basis and depending on Government's policy.

9. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

## **23 THE SETTING UP OF CANE NURSERIES AND THE PURCHASE OF CANE PLANTING MATERIALS BY PLANTERS**

1. Title of the Subsidy Programme

Subsidy for the setting up of cane nurseries and the purchase of cane planting materials by small/medium planters.

2. Period covered by the notification

2020/2021.

3. Policy Objective

To ensure the availability of good quality/disease free cane planting material of the different cane varieties in the nurseries across the island to ensure timely replantation of fields with a view to increase cane and sugar productivity in planters' fields.

4. Authority for the subsidy

Budget Measure, Ministry of Agro Industry and Food Security/Mauritius Cane Industry Authority.

5. Form of the subsidy

This scheme is applicable small/medium sugar cane planters who have recently planted their fields under recommended promising cane varieties and are willing to follow stringent norms and guidelines for the production of sales cane planting material during specific period of year or growing seasons.

6. To whom and how the subsidy is provided

Beneficiaries

- Sugar cane planters registered with the Farmers Service Agency (FSA) for the production of a given cane variety in a particular region.
- Sugar cane planters who are willing to cultivate newly released high yielding and promising cane varieties.



Condition of subsidy

- The planter shall have to follow specific recommended agronomic and phyto-sanitary guidelines link with the establishment of nurseries.
- Incentive will be allocated to beneficiary planters to promote the setting up of cane nurseries as well as the sale of cane planting material at a recommended and based on a seasonal price.

7. Total Amount of subsidy

Rs 5,000,000.

8. Duration of the subsidy

Annual basis.

9. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available.

**III. MANUFACTURING/INDUSTRIAL PROGRAMMES****1 INVESTMENT TAX CREDIT**1. Title of the subsidy

Investment Tax Credit (Time bound). The credit is available in respect of investment in new plant and machinery excluding motor cars up to 30 June 2023.

This incentive is granted to all manufacturing companies irrespective of whether they are producing for the local market or for exports.

2. Period covered by the notification

Financial year 2020/2021.

3. Policy objective

The objective of the Government is to encourage companies to invest in new technologies that would boost up output. The incentive is also meant to attract new investors in sectors using high tech Plant and Machinery so as to be in line with government policy of diversification of the economy.

4. Legislation and authority for the subsidy

The incentive is being provided under the Income Tax Act and administered by the Mauritius Revenue Authority which operates under the aegis of the Ministry of Finance and Economic Development. The investment tax credit is being claimed by companies at the time of filing its annual income tax return.

5. Form of the subsidy

- A tax credit of 15% for 3 years is granted to a manufacturing company on the amount of capital expenditure incurred on new plant and machinery (excluding motor cars) up to 30 June 2023.

6. To whom and how the subsidy is provided

The incentives are given to all manufacturing companies on capital expenditure incurred.

7. Total Amount of Subsidy

Rs 44.2 million was claimed as investment tax credit in respect of financial year 2019/2020.

This information has been obtained from MRA as declared in the income tax returns of taxpayers.

8. Duration

The time window to benefit from the tax credit on investment in new plant and machinery runs from 1 July 2020 to 30 June 2023.

9. Statistical data permitting an assessment of the trade effects

The impact on trade could not be assessed. In view of the low amount claimed as investment tax credit in the financial year 2019/2020, the impact on trade would be negligible.

## 2 INCOME TAX HOLIDAY

1. Title of the subsidy

Income Tax holidays for specific duration to certain categories of companies. They are granted to any company irrespective of whether they are producing for the local market or exporting.

2. Period covered by the notification

Financial year 2020/2021.

3. Policy objective and/or purpose of the subsidy

To attract investment in new sectors.

4. Legislation and authority for the subsidy

The incentive is being provided under the Income Tax Act and administered by the Mauritius Revenue Authority which operates under the aegis of the Ministry of Finance and Economic Development. The exemption is being claimed by companies at the time of filing its annual income tax returns.

5. Form of the subsidy

The incentive is in the form of an exemption from payment of income tax for a defined period of time.

6. To whom and how the subsidy is provided

- The exemption is given to companies registered in Mauritius having:
  - Income derived from their activities by small companies qualifying under a scheme of the Small and Medium Enterprises Development Authority Act.
  - Income derived from fishing activities by an industrial fishing company incorporated on or after 1 September 2016 and approved by the Board of Investment, starting as from the income year in which the company starts its operations.
  - Income derived from the manufacture of pharmaceutical products, medical devices and high-tech products by a company incorporated after 8 June 2017, starting from the income year in which the company starts its operations.
  - Income derived from food processing activities by a company incorporated under the Companies Act on or after 8 June 2017 and holding a registration certificate

issued by the Economic Development Board to operate a food processing plant, starting as from the income year in which the company starts its operations.

- Income derived by a person from any activity under the sheltered farming scheme, set up by the Food and Agricultural Research and Extension Institute, as from the income year in which the person starts the activity.
- Income derived by a company registered with the Economic Development Board and engaged in the manufacturing of automotive parts as from the income year in which the company starts the activity.
- Income derived by a person engaged in a bio-farming project duly approved by the Food and Agricultural Research and Extension Institute or by the Commission responsible for the subject of agriculture of the Rodrigues Regional Assembly, as from the income year in which the person starts his activities.
- Income derived from their activities by a small enterprise under the Small and Medium Enterprises Development Authority Act 2009 subject to the enterprise being converted into a company.
- Income derived by a company from activities carried out as a project developer or project financing institution in collaboration with the Mauritius Africa Fund for the purpose of developing infrastructure in the Special Economic Zones, starting as from the income year in which the company starts its activities.

7. Total Amount of Subsidy

Rs 117 million. This amount of tax revenue foregone is in respect of financial year 2019/2020.

This information has been obtained from MRA as declared in the income tax returns of taxpayers.

8. Duration

The exemption covers a period of 4 to 8 years depending on the type of activity.

9. Statistical data permitting an assessment of the trade effects

The impact on trade could not be assessed. In view of the low amount claimed as exempt income under the tax holidays in the financial year 2019/2020, the impact on trade would be negligible.

### **3 DOUBLE DEDUCTION OF EXPENDITURE**

1. Title of the subsidy

Double deduction of expenditure related to R & D (Granted to all companies and time bound irrespective of sector of activity of company).

2. Period covered by the notification

Financial years 2020/2021.

3. Policy objective and/or purpose of the subsidy

The objective of the double deduction of expenditure is to encourage companies to invest in research and development activities including expenditure incurred on innovation, improvement or development of a process, product or service.

4. Legislation and authority for the subsidy

The incentive is being provided under the Income Tax Act and administered by the Mauritius Revenue Authority which operates under the aegis of the Ministry of Finance and Economic Development. The double deduction is being claimed by companies at the time of filing its annual income tax returns.

5. Form of the subsidy

The incentive is to allow companies incurring expenditure in innovative processes and research and development to deduct twice the cost incurred on qualifying R&D and subject to certain conditions.

6. To whom and how the subsidy is provided

The exemption is given to all companies registered in Mauritius and incurring expenditure on qualifying Research and Development.

7. Total amount of subsidy

In respect of financial year 2019/2020, an amount of around Rs 50 million has been claimed as double deduction representing tax foregone of some Rs 7.5 million.

This information has been obtained from MRA as declared in the income tax returns of taxpayers.

8. Duration

The deduction covers the period in which the expenditure is incurred until 30 June 2022.

9. Statistical data permitting an assessment of the trade effects

No statistical data permitting an assessment of trade effects is available. In view of the small amount claimed, the impact would be negligible.

#### **4 TRANSFER OF UNRELIEVED TAX LOSSES**

1. Title of the subsidy

This is not a subsidy, this is a technical transfer because in our income tax system in order to prevent abuse, accumulated tax losses in a company lapses when that company is acquired by another company or where the shareholding of the company changes by more than 50%.

Therefore, when such an acquisition or change in shareholding occurs coupled with conditions relating to safeguard of employment in the ailing company, the unrelieved tax losses of the ailing company does not lapse.

2. Period covered by the notification

Financial year 2020/2021.

3. Policy objective and/or purpose of the subsidy

The objective is to facilitate the takeover of a manufacturing company by another manufacturing company with the aim of safeguarding employment and the continuity of the business. Another objective is to facilitate transfer of the loss to encourage companies to invest by merging of companies.

4. Legislation and authority for the subsidy

The incentive is being provided under the Income Tax Act and administered by the Mauritius Revenue Authority which operates under the aegis of the Ministry of Finance and Economic Development. Approval from the Ministry should be obtained prior to the losses being transferred.

5. Form of the subsidy

The transfer of unrelieved tax losses allow companies in the manufacturing industries to transfer the losses of the defunct company by the acquiring company.

6. To whom and how the subsidy is provided

The incentive is given in respect of the acquisition of manufacturing companies registered in Mauritius.

7. Total amount of Subsidy

Rs 9 million in respect of financial year 2019/2020.

This information has been obtained from MRA as declared in the income tax returns of taxpayers.

8. Duration

The unrelieved tax losses can be carried forward for a period of 5 consecutive years for trading losses and indefinitely for losses arising from allowance on capital expenditure.

9. Statistical data permitting an assessment of the trade effects

Being given that a company is taking over the activities of an existing company there would be no trade effects.

## **5 EXEMPTION FROM REGISTRATION DUTY AND LAND TRANSFER TAX**

1. Title of the subsidy

Exemption from Registration Duty and Land Transfer Tax on transfer of:

- (a) shares or property where:
  - (i) a manufacturing company takes over another manufacturing company coupled with conditions relating to safeguard of employment in the ailing company; or
  - (ii) 2 or more manufacturing companies merge into one manufacturing company coupled with conditions relating to safeguard of employment;
- (b) Land or land and buildings provided that the purchaser uses the land to construct a building to be used/building as a warehouse as certified by EDB;
- (c) Land or land and buildings provided that the purchaser uses the land to construct a building to be used/building as a food processing plant and registered with the EDB;
- (d) land/land and buildings provided that the purchaser uses the land to construct a building to be used/building primarily for specified high technology manufacturing activities certified by the EDB.

2. Period covered by the notification

Financial year 2020/2021.

3. Policy objective and/or purpose of the subsidy

The objective is to: -

- (a) facilitate the takeover of a manufacturing company by another manufacturing company with the aim of safeguarding employment and the continuity of the business; and

- (b) promote business activities in specific sectors.

4. Legislation and authority for the subsidy

The incentive is being provided under the Registration Duty Act and Land (Duties and Taxes) Act and administered by the Registrar-General's Department which operates under the aegis of the Ministry of Finance, Economic Planning and Development.

Approval from the Minister of Finance, Economic Planning and Development for the exemption relating to manufacturing companies.

For the other exemptions, a certificate from the Economic Development Board is required to benefit from the exemption.

5. Form of the subsidy

The transfer of the shares or immovable property is exempted from the payment of the 5% of registration duty and 5% of land transfer tax where applicable.

6. To whom and how the subsidy is provided

The incentive is given to -

- (a) manufacturing companies registered in Mauritius on the acquisition or transfer of the shares or property;
- (b) companies engaged in specific sectors holding a certificate from or registered with the EDB.

7. Total amount of subsidy

Rs 14.4 million.

8. Duration

It is one off exemption on the transfer of the shares or property.

9. Statistical data permitting an assessment of the trade effects

No impact on trade.

#### **IV. SMALL AND MEDIUM ENTERPRISES PROGRAMMES**

##### **1 INTERNAL CAPABILITY DEVELOPMENT SCHEME**

1. Title of the subsidy

Internal Capability Development Scheme.

2. Period covered by the notification

Financial year 2020/2021.

3. Policy objective and/or purpose of the subsidy

To help SMEs improve their efficiency of their value chain, responsiveness to customer requirements and market dynamics and overall competitiveness through professional or technical input.

4. Legislation and authority for the subsidy

SME Mauritius Ltd.

5. Form of the subsidy

- 80% of total costs up to a maximum of Rs 150,000.
- Total grants within a specific scheme or across schemes will be capped to a maximum of Rs 150,000 for each eligible SME.

6. To whom and how the subsidy is provided

- SMEs registered with SME Mauritius Ltd.  
SMEs engaged in any legal value creating economic activity except pure trading.
- In operation for at least 6 months from issue of Business Registration Number (BRN).  
(An SME may benefit from such support as a one-off grant during one financial year and depending on the eligibility criteria).

7. Total amount of Subsidy

Rs 1,610,882.

8. Duration

Annual basis.

9. Statistical data permitting an assessment of the trade effects

The subsidy aims at pre-competitive objectives and efficiency gains crucial for resilience and sustainability and the total value of the subsidy spread over 88 beneficiaries and it is not directly contingent on export performance or on the use of domestic over imported goods.

## 2 TECHNOLOGY AND INNOVATION SCHEME (TINNS)

1. Title of the subsidy

Technology and Innovation Scheme (TINNS).

2. Period covered by the notification

Financial year 2020/2021.

3. Policy objective and/or purpose of the subsidy

To enable SMEs to continuously invest in Technology and automated production capabilities and create technology based integrated and sustainable SMEs.

4. Legislation and authority for the subsidy

SME Mauritius Ltd.

5. Form of the subsidy

- 80% of total costs up to a maximum of Rs 150,000.

- For registered young and women entrepreneurs, a full grant up to Rs 50,000 is applicable for any productive equipment, excluding ICT.
- Total grants within a specific scheme or across schemes will be capped to a maximum of Rs 150,000 for each eligible SME.

6. To whom and how the subsidy is provided

- SMEs registered with SME Mauritius Ltd.
- SMEs engaged in any legal value creating economic activity except pure trading.
- In operation for at least 6 months from issue of BRN.
- In order to encourage continuous investment in Technology by SMEs, refunds will be entertained where SMEs have, in a previous financial year, benefitted from grants for similar purposes but not on an asset or a service that had previously been funded.

(An SME may benefit from such support as a one-off grant during one financial year and depending on the eligibility criteria).

7. Total amount of Subsidy

Rs 25,517,924.

8. Duration

Annual basis.

8. Statistical data permitting an assessment of the trade effects

No impact on trade.

### **3 INCLUSIVENESS AND INTEGRATION SCHEME (INC)**

1. Title of the subsidy

Inclusiveness and Integration Scheme (INC).

2. Period covered by the notification

Financial year 2020/2021.

3. Policy objective and/or purpose of the subsidy

INC seeks to encourage SMEs to work together, favour inclusiveness, inter-linkages, networking and also to collaborate and synergize for mutual benefit.

4. Legislation and authority for the subsidy

SME Mauritius Ltd.

5. Form of the subsidy

15% of the total value of the sub-contracted service costs up to a maximum of Rs 100,000.

Total grants within a specific scheme or across schemes will be capped to a maximum of Rs 150,000 for each eligible SME.



6. To whom and how the subsidy is provided

- Rainwater SMEs registered with SME Mauritius Ltd.
- SMEs engaged in any legal value creating economic activity except pure trading.
- In operation for at least 6 months from issue of BRN.
- Enterprises with no conflict of interest between the business entities

(An SME may benefit from such support as a one-off grant during one financial year and depending on the eligibility criteria).

7. Total amount of Subsidy

Rs 312,549.

8. Duration

Annual basis.

9. Statistical data permitting an assessment of the trade effects

No impact on trade.

**4 SME UTILITY CONNECTION ASSISTANCE SCHEME (UCA)**1. Title of the subsidy

SME Utility Connection Assistance Scheme (UCA).

2. Period covered by the notification

Financial year 2020/2021.

3. Policy objective and/or purpose of the subsidy

UCA aims at connecting SME operation sites to mains of utility suppliers (CEB and CWA).

4. Legislation and authority for the subsidy

SME Mauritius Ltd.

5. Form of the subsidy

- 80% of total costs up to a maximum of Rs 150,000.
- Total grants within a specific scheme or across schemes will be capped to a maximum of Rs 150,000 for each eligible SME.

6. To whom and how the subsidy is provided

- SMEs registered with SME Mauritius Ltd.
- SMEs engaged in any legal value creating economic activity except pure trading.
- In operation for at least 6 months from issue of BRN SMEs engaged in any legal value creating economic activity except pure trading.

(An SME may benefit from such support as a one-off grant during one financial year and depending on the eligibility criteria).

7. Total amount of Subsidy

Rs 1,817,193.

8. Duration

Annual basis.

9. Statistical data permitting an assessment of the trade effects

No impact on trade.

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