



SADC Negotiations on Trade in Services

Revised Offer by Mauritius

Mauritius submits **her revised** offer of commitments on Trade in Services in the context of the SADC Trade in Services Negotiations. This offer has been prepared in accordance with the agreements on the submission of initial offers at the 17th TNF Services, i.e. it is built on the applicable WTO GATS commitments and uses the following editorial conventions:

- **BOLD** – New text
- ~~STRIKE-OUT~~ – Deleted text
- **ITALICS** – Where any new or deleted text constitutes merely a technical refinement that does not alter the scope or substance of an existing commitment.

All the modification made on the Mauritius' Initial offer to SADC, in document (SADC/IO/MUS/30.08.16), are in red text and grey highlighted.

Mauritius also submits an exemption of the Most-Favoured Nation Treatment in Accordance with Article 4:5 of the SADC Protocol on Trade in Services for the Financial Services Sector. The draft List of MFN Exemptions is in accordance with Mauritius' List of MFN Exemptions under Article II of the GATS at the World Trade Organization.

Mauritius reserves the right to modify, expand, amend or withdraw this **revised** offer in full or in parts at any time prior to the conclusion of the Agreement.

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|--|---|------------------------|
| I. HORIZONTAL COMMITMENTS | | | |
| ALL SECTORS INCLUDED IN THIS SCHEDULE | <p>3) To be governed by the provisions of:</p> <p>Companies Act (1984), Non-Citizens Property Restrictions Act (1975), Non-Citizens Employment Restriction Act (1970), Income Tax Act (1974)</p> <p>Act No. 41 of Banking Act (1988) and Exchange Control Act</p> <p>Foreign service suppliers need to incorporate/register in Mauritius.</p> <p>4) Unbound except for measures affecting the entry and temporary stay of highly qualified natural persons in the following categories: and will be governed inter alia by: Passport Act, 1969 Immigration Act, 1973</p> | <p>3) Same as specified in the market access column</p> <p>4) Unbound except for measures concerning the entry and temporary stay categories of natural persons referred to in the market access column. and will be governed inter alia by:</p> <p>Income Tax Act</p> <p>Non-Citizens Employment Restrictions Act, 1970</p> | |
| | <p>(a) Business Visitors</p> <p>Persons who visit Mauritius temporarily for the purposes specified in (i) – (iv) below:</p> <p>(i) For the sale of services or entering into agreements for such sales for that services supplier (Service Seller) and/or</p> <p>(ii) Employees of a juridical person for the purpose of setting up a commercial presence of that juridical person in Mauritius</p> <p>(iii) Persons participating in business meetings</p> <p>(iv) Persons engaged in installing machinery or providing after-sale services of machinery under the conditions of the purchase of the machinery.</p> | | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|---------------------|--|--|------------------------|
| | <p>Access is subject to the condition that representatives of such services suppliers or employees of such juridical persons:</p> <ul style="list-style-type: none"> • will not be engaged in making direct sales to the general public or in supplying services themselves • will not receive any remuneration from a source located within Mauritius. <p>Entry for persons in this category shall be for a period of not more than 90 days in any 365-day period.</p> | | |
| | <p>(b) <u>Employees of Foreign Services Suppliers</u></p> <p>Specific categories of employees listed below who are hired temporarily by a service supplier with a commercial presence in Mauritius in the context of provision of a service in Mauritius.</p> <p>(i) <u>Managers</u> are:</p> <p>Persons who direct a branch office or one or more departments as their head, or supervise or control the work of other supervisory, professional or managerial personnel and have the authority to appoint or remove the personnel and powers to exercise discretionary authority over day-to-day operations.</p> | <p>For intra-corporate transferees, the employer may be required to appoint a suitable Mauritian counterpart to be trained by the foreign national-natural person during the posting in Mauritius.</p> | |
| | <p>(ii) <u>Executives</u> are:</p> <p>Persons who are in senior positions within a juridical person or a branch, and who primarily direct the management, have wide decision-making powers and are either members of the board of directors or receive directions from the board or the general body of shareholders.</p> | | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

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|---------------------|--|-----------------------------------|------------------------|
| | <p>(iii) Specialists are: Persons who possess high qualifications and knowledge at an advanced level relevant to the organization's activities or of the organization's research, equipment, techniques or management and may include persons who are members of accredited professional bodies.</p> | | |
| | <p>(c) <u>Contractual Service Suppliers – Employees of Juridical Persons</u></p> <p>(i) Employees of a foreign based company or partnership who travel to Mauritius <i>temporarily</i> for short periods of stay of up to one year in order to perform a service pursuant to a contract between their employer and a client(s) located in Mauritius where the employer does not have an affiliate office and where remuneration must be paid solely to the employer.</p> <p>(ii) Employees of a foreign based company or partnership who travel to Mauritius temporarily for short periods of stay of up to one year in order to <u>fulfil</u> qualification and licensing requirements where presence in Mauritius is an essential condition for the <u>fulfilment</u> of these requirements.</p> <p>Access shall be available under this category only in the specific service sector in which contract has been entered into and employees should have appropriate educational and professional qualifications relevant to the services to be provided.</p> | | |

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|--|--|---|--|
| | <p>(d) <u>Independent professionals:</u></p> <p>Natural persons who travel to Mauritius <i>temporarily</i> for short periods of stay-up to nine months with permission for extending for a maximum of three months in order to perform a service pursuant to a contract(s) between them and a client(s) located in Mauritius for which he or she possesses the necessary academic credentials and qualifications and has obtained, wherever necessary, registration with the professional body and remuneration is to be paid solely to the natural person.</p> <p>Access shall be available under this category only in the specific service sector in which contract has been entered into.</p> | | |
| II. SECTOR SPECIFIC COMMITMENTS | | | |
| 2. <u>COMMUNICATION SERVICES</u> | | | |
| <p>B. <u>Courier Services</u> (CPC 7512)</p> <p>Courier services refers to individualised and time-sensitive services of accepting, conveying and distributing documents and goods on a door to door basis</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | |
| <p>C. <u>Telecommunication Services</u></p> <p>(a) Voice telephone services (CPC 7521)</p> | <p>1) Alternative calling practices such as Call-Back and refile are not permitted. "Country Direct" calling card service is possible under the auspices of agreements concluded between operators. None</p> <p>2) None</p> | <p>1) None</p> | <p>The attached reference paper has been will be incorporated in the legislation to be adopted soon by the National Assembly.</p> |

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| | <p>3) The provision of these services is at present reserved on a de-facto basis, to monopoly or exclusive supplier; resale is not permitted. A second cellular telephone operator is operational as from 5 September 1996. Monopoly and exclusive rights in domestic and international services will end by 2004 License for a new mobile (including satellite based) and fixed line service supplier based on an Economic Needs Test.¹</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | <p>2) None</p> <p>3) The Companies Act 1994 requires foreign companies to have a registered office in Mauritius. None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | |
| <p>(b) Packet switched data transmission services (CPC 7523**)</p> <p>(c) Circuit switched data transmission services (CPC 7523**)</p> <p>(d) Telex services (CPC 7523**)</p> <p>(e) Telegraph services (CPC 7523**)</p> <p>(f) Facsimile services (CPC 7521**+7529**)</p> <p>(g) Private leased circuit services (CPC 7522**+7523**)</p> <p>(h) Electronic Mail (CPC 7523**)</p> <p>(i) Voice Mail (CPC 7523**)</p> <p>(j) Online information and data base retrieval (CPC 7523**)</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | |

¹ Criteria for ENT: New supplier should demonstrate qualitatively and quantitatively the innovations it is bringing in the mobile landscape in Mauritius, value added activities, new business models, unique branding, significant transfer of technology, FDI inflows and significant job creation in the sector.

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| <p>(k) Electronic Data Interchange (CPC 7523**)</p> <p>l) Enhanced/ value added facsimile services, incl. store and forward, store and retrieve (CPC 7523**)</p> <p>(m) Code and protocol conversion</p> <p>(n) On-line information and/or data processing (incl. transaction processing) (CPC 843**)</p> <p>(o) Others</p> <p>(i) Paging</p> <p>(ii) Private Mobile Radio</p> <p>(iii) Equipment rental services</p> <p>(iv) Equipment sales services</p> <p>(v) Equipment maintenance services</p> <p>(vi) Mobile services (satellite-based)</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as listed under horizontal commitments.</p> | <p>1) None</p> <p>2) None</p> <p>3) The Companies Act 1994 requires foreign companies to have a registered office in Mauritius</p> <p>4) Unbound except as listed under horizontal commitments.</p> | |
| <p>CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 51)</p> | | | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|---|---|---|------------------------|
| <p>A) General construction work for buildings (CPC 512)</p> <p>(i) For one and two dwelling buildings (CPC 5121)</p> <p>(ii) For multi dwelling buildings (CPC 5122)</p> <p>(iii) For warehouses and industrial buildings (CPC 5123)</p> <p>(iv) For commercial buildings (CPC 5124)</p> <p>(v) For hotels, restaurants and similar buildings (CPC 5126)</p> | <p>1) <u>Unbound* None</u></p> <p>2) None</p> <p>3) Registration with CIDB on a project basis. A margin of preference applicable for government projects including for foreign establishment if they employ a defined percentage of local labour</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | <p>1) <u>Unbound* None</u></p> <p>2) None</p> <p>3) Registration with CIDB on a project basis. A margin of preference applicable for government projects including for foreign establishment if they employ a defined percentage of local labour</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | |
| <p>(b) General Construction work for civil engineering (CPC 513)</p> <p>(vi) For constructions for mining and manufacturing (CPC 5136)</p> <p>(vii) For construction for sports and recreation (CPC 5137)</p> <p>(viii) For engineering works n.e.c (CPC 5138)</p> <p>(c) Installation and Assembly Work (CPC 514 + 516)</p> <p>(i) Installation and erection of prefabricated construction (CPC 514)</p> | <p>1) <u>Unbound*None</u></p> <p>2) None</p> <p>3) Registration with CIDB on a project basis. A margin of preference applicable for government projects including for foreign establishment if they employ a defined percentage of local labour</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | <p>1) <u>Unbound*None</u></p> <p>2) None</p> <p>3) Registration with CIDB on a project basis. A margin of preference applicable for government projects including for foreign establishment if they employ a defined percentage of local labour</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | |

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| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|---|---|--|------------------------|
| (ii) Installation work (CPC 516) ii.a Heating, ventilation and air conditioning work (CPC 5161) (ii.b) Water plumbing and drain laying work (CPC 5162) | | | |
| (d) Building completion and finishing work (CPC 517) (i) Glazing work and window glass installation work (CPC 5171) (ii) Plastering work (CPC 5172) (iii) Painting work (CPC 5173) (iv) Floor and wall tiling work (CPC 5174) (v) Other floor laying, wall covering and wall papering work (CPC 5175) (vi) Wood and metal joinery and carpentry work (CPC 5176) (vii). Interior fitting decoration work (CPC 5177) (viii) Ornamentation fitting work (CPC 5178) (ix) Other building completion and finishing work (CPC 5179) | 1) Unbound* None 2) None 3) Registration with CIDB on a project basis A margin of preference applicable for government projects including for foreign establishment if they employ a defined percentage of local labour 4) Unbound, except as indicated in the horizontal commitments | 1) Unbound*None 2) None 3) Registration with CIDB on a project basis A margin of preference applicable for government projects including for foreign establishment if they employ a defined percentage of local labour 4) Unbound, except as indicated in the horizontal commitments | |

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|--|---|---|------------------------|
| <p>e. Other (CPC 511 + 515 + 518)</p> <p>(i) Pre-erection work at construction sites (CPC 511)</p> <p>(i.1) Site investigation work (CPC 5111)</p> <p>(i.2) Demolition work (CPC 5112)</p> <p>(i.3) Site formation and clearance work (CPC 5113)</p> <p>(i.4) Excavating and earthmoving work (CPC 5114)</p> <p>(i.5) Site preparation work for mining (CPC 5115)</p> <p>(i.6) Scaffolding work (CPC 5116)</p> <p>(ii) Special trade construction work (CPC 515)</p> <p>ii.1 Foundation work, incl. pile driving (CPC 5151)</p> <p>ii.2 Water well drilling (CPC 5152)</p> <p>ii.3 Roofing and water proofing (CPC 5153)</p> <p>iv.4 Concrete work (CPC 5154)</p> <p>ii.5 Steel bending and erection (incl. welding) (CPC 5155)</p> <p>ii.6 Masonry work (CPC 5156)</p> | <p>1) Unbound* None</p> <p>2) None</p> <p>3) Registration with CIDB on a project basis. A margin of preference applicable for government projects including for foreign establishment if they employ a defined percentage of local labour.</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | <p>1) Unbound* None</p> <p>2) None</p> <p>3) Registration with CIDB on a project basis A margin of preference applicable for government projects including for foreign establishment if they employ a defined percentage of local labour</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|---|--|--|------------------------|
| <p>ii.7 Other special trade construction work (CPC 5157)</p> <p>(iii) Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (CPC 518)</p> | | | |
| ENERGY RELATED SERVICES | | | |
| <p>Managing Consulting Services CPC 865 (86501-86509)</p> | <p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments</p> | <p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments</p> | |
| <p>Services related to Management Consulting CPC 866 (86601)</p> | <p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments</p> | <p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments</p> | |
| <p>Technical Testing and Analysis Services CPC 8676 (86761-86769)</p> | <p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments</p> | <p>1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments</p> | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|--|--|------------------------|
| Services incidental to Mining CPC (883+5115) | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| Engineering related scientific and technical consulting services CPC 8675 (86751-86754) | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| Maintenance and repair of equipment CPC (8861-8866) | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| Construction Work for civil engineering CPC 513 | 1) None 2) None 3) Registration with CIDB on a project basis is required. 4) Unbound, except as indicated in the horizontal commitments | 1) None 2) None 3) Registration with CIDB on a project basis is required. 4) Unbound, except as indicated in the horizontal commitments | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|---|---|------------------------|
| Construction Work for other Civil engineering (Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator) CPC 518 | 1) None 2) None 3) Registration with CIDB on a project basis is required 4) Unbound, except as indicated in the horizontal commitments | 1) None 2) None 3) Registration with CIDB on a project basis is required 4) Unbound, except as indicated in the horizontal commitments | |
| Commission agent's services CPC 621 | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| Wholesale trade services CPC 622 | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |

7. FINANCIAL SERVICES

Head note:

1. The commitments on financial services are made in accordance with the General Agreement on Trade in Services (GATS) and the Annex on Financial Services. All the commitments in this Schedule are subject to domestic laws, guidelines, rules and regulations, terms and conditions of the relevant authorities in Mauritius, consistent with Article VI of the GATS and paragraph 2 of the Annex on Financial Services. ~~to the GATS.~~
2. The admission to the market of new financial services or products may be subject to the existence of, and consistency with, a regulatory framework aimed at achieving the objectives indicated in Article 2(a) of the Financial Services Annex ~~to the GATS.~~
3. ~~The commitments indicated below are subject to an economic needs test.~~
4. ~~The limitations on market access and national treatment as indicated below will not apply with regard to insurance services out of Mauritius to foreign residents.~~

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|--|--|------------------------|
| A. <u>Insurance and in Insurance-related Services</u> | | | |
| A. <u>All Insurance and Insurance Related Services</u> a) <u>Direct life insurance and non-life (CPC 81211)</u> | 1) Unbound Companies must be incorporated/registered and licensed in Mauritius for long term insurance business. 2) None, except for insurance of assets and insurances which are compulsory in Mauritius including compulsory Third Party Insurance under the Road Traffic Act 1963. Unbound -None 3) None, except for compulsory reinsurance of at least 5% to be placed with African Reinsurance Corporation. 4) Unbound, except as indicated in the horizontal commitments. | 1) None Unbound , None 2) None Unbound -None 3) None, <u>except that the provisions of the Insurance Act 2005 will have to be met.</u> 4) Unbound, except as indicated in the horizontal commitments. | |
| b) Direct non-life insurance Life and (CPC 8129) | 1) Unbound Companies must be incorporated/registered in Mauritius and licensed for general insurance business 2) None, except for insurance of assets situated in Mauritius and insurances which are compulsory in Mauritius including compulsory Third Party Insurance under the Road Traffic Act 1963. 3) None, except for compulsory reinsurance of at least 5% to be placed with African Reinsurance Corporation. 4) Unbound, except as indicated in the horizontal commitments | 1) None Unbound -None 2) None 3) None, except that the provisions of the Insurance Act 2005 will have to be met. 4) Unbound, except as indicated in the horizontal commitments | |
| (c) Reinsurance and retrocession (CPC 81299*) | 1) None 2) None, | 1),2),3) None 4) Unbound, except as indicated in the horizontal commitments. | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|--|--|------------------------|
| | <p>2)3) 3) None except for compulsory reinsurance of at least 5% to be placed with African Reinsurance Corporation by reinsurers licensed in Mauritius</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p> | | |
| <p>(d) Insurance intermediation comprising</p> <p>(i) Agents and Brokers</p> | <p>1) Insurance Intermediaries must act only for insurers registered in Mauritius and must be registered intermediaries with commercial presence in Mauritius. Unbound Companies must be incorporated/ registered prior to being licensed in Mauritius and individuals must be licensed as insurance agents. Insurance agents must have a commercial presence and act only for insurers licensed in Mauritius.</p> <p>2) None, except for insurance of assets situated in Mauritius and insurances which are compulsory in Mauritius including compulsory Third Party Insurance under the Road Traffic Act 1963.</p> <p>3) None except that Insurance agents intermediaries selling insurance services in Mauritius must act only for insurers registered licensed in Mauritius.</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p> | <p>1) None Unbound-None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p> | |
| <p>(ii) Brokers</p> | <p>1) Insurance Intermediaries must act only for insurers registered in Mauritius and must be registered intermediaries with commercial presence in Mauritius. Unbound. Companies must be incorporated/ registered in Mauritius and licensed as brokers.</p> <p>2) None, except for insurance of assets situated in Mauritius and insurances which are compulsory in Mauritius</p> | <p>1) None Unbound-None</p> <p>2) None</p> | |

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| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|---|--|------------------------|
| | <p>including compulsory Third Party Insurance under the Road Traffic Act 1963.</p> <p>3) Insurance Intermediaries selling insurance services in Mauritius must act only for insurers registered in Mauritius. None except that insurance brokers may arrange insurance business with insurers licensed in Mauritius, except for and reinsurance business where brokers may also arrange business with a foreign reinsurer.</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p> | <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p> | |
| (d) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services (CPC 81404) | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p> | |
| Average and loss adjustment Services (CPC 81403) | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p> | |
| Salvage Administration Services (CPC 81405) | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments</p> | |
| B. <u>Banking and other Financial Services</u> | | | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|---|--|------------------------|
| (a) Acceptance of deposits and other repayable funds from the public (CPC 81116-81119) | 1) Unbound None 2) None 3) Only institutions holding a banking licence and non-bank deposit taking institutions authorised by the Bank of Mauritius can accept deposits. None 4) Unbound, except as indicated in the horizontal commitments. | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| (b) Lending of all types (excluding factoring and specialized and structured products) (CPC 8113) | 1) None 2) None 3) None, except with regard to credit exposure of branches of foreign banks where the capital of the head office is not to be taken into account. 4) Unbound, except as indicated in the horizontal commitments. | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| (c) Financial leasing (CPC 8112) | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| (d) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts (CPC 81339) | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments. | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |

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| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|--|---|------------------------|
| (e) Guarantees and commitments (CPC 81199**) | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments. | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments. | |
| (f) Trading for own account or for account of customers in the following only : - money market instruments (including cheques, bills, certificates of deposits) (CPC 81339**) - transferable securities (CPC 81321*) - foreign exchange (CPC 81333) | 1) None 2) None 3) None, except that trading for own account by commercial banks in shares is subject to prior approval of the Central Bank, i.e. Bank of Mauritius. Trading in listed securities can only be carried out by licensed stockbroking companies. 4) Unbound, except as indicated in the horizontal commitments. | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments. | |
| (g) Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues | 1) None 2) None 3) None, except that participation by commercial banks in share issues requires the approval of the Bank of Mauritius. 4) Unbound, except as indicated in the horizontal commitments. | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments. | |
| (h) Money broking (CPC 81339**) | 1) Unbound 2) None 3) None | 1) Unbound 2) None 3) None | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|---|---|---|------------------------|
| | 4) Unbound, except as indicated in the horizontal commitments | 4) Unbound, except as indicated in the horizontal commitments | |
| (i) Asset management, such as cash or portfolio management, all forms of collective investment management, custodial depository and trust services (excluding pension fund management) (CPC 81323*) | 1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | 1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| (i) Settlement and clearing services for the following: (i) inter-bank transactions (ii) securities | 1) Unbound, except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only 2) None 3) None, except that inter-bank transactions are to be cleared through the Central Bank and clearing and settlement of securities may be conducted only through the statutory clearing system. 4) Unbound, except as indicated in the horizontal commitments. | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| (ii) securities | 1) None Unbound, except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only 2) None 3) None, except that inter-bank transactions are to be cleared through the Central Bank and clearing and settlement of securities may be conducted only through the a statutory licensed clearing system. | 1) None Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|---|--|--|------------------------|
| | 4) Unbound, except as indicated in the horizontal commitments. | | |
| k. Advisory and auxiliary to financial intermediation - Loan broking services (CPC 81331) - Financial consultancy services (CPC 81332) | 1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | 1) Unbound 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| (l) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services | 1) None. for financial information that is public. Unbound 2) None 3) None, except for services provided by computer software or service firms. Provision of financial data processing services to commercial banks is subject to the approval of the Central Bank and to domestic laws on protection of confidentiality of information of customers of commercial banks. 4) Unbound, except as indicated in the horizontal commitments. | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| 9. <u>TOURISM AND TRAVEL RELATED SERVICES</u> (1) A. Hotel Operators Services (CPC 641) | 1) The operator has to incorporate a company (Hotel Management Act 1982) None 2) None | 1) Free repatriation of profit governed by Bank of Mauritius Act and Income Tax Act None 2) None | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|---|---|--|------------------------|
| | 3) Foreign participation in hotels with less than 100 rooms limited to 49 per cent. In hotels with more than 100 rooms full foreign participation is allowed: none None 4) Unbound except as indicated in the horizontal commitments Foreign establishments must be staffed predominantly by Mauritians except for scarcity areas occupations with skills shortage | 3) Foreign establishments must be staffed predominantly by Mauritians None 4) Unbound except as indicated in the horizontal commitments | |
| (2) Restaurant Operators Services (CPC 642 + 643) | 1) Foreign participation is allowed in projects of more than Rs 10 millions None 2) None 3) The project must not be less than R\$S 10 Million Priority will be given to innovative projects and new cuisines ² 4) Unbound except as indicated in the horizontal commitments Foreign establishment must be staffed predominantly by Mauritians except for scarcity areas occupations with skills shortage | 1) Free repatriation of profit governed by Bank of Mauritius Act and Income Tax Act None 2) None 3) Foreign establishments must be staffed predominantly by Mauritians None 4) Unbound except as indicated in the horizontal commitments | |

^{2,2} Granting of licences are based on innovative cuisines for restaurants

² Innovative projects are projects not currently available in Mauritius and which bring added value to the existing spectrum of projects, in line with our policy of broadening our product portfolio and enriching the tourism experience

² Innovative/new cuisines includes are:-

- _____ (i) cuisines which are not currently present on the local scene
- _____ (ii) cuisines other than Mauritian, Creole, Chinese, Indian, Italian, Thai (subject to change upon entry of other cuisines)
- _____ (iii) innovative culinary styles involving the principle of sustainability and new techniques

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|---|--|--|------------------------|
| (3) Travel Agencies | 1) Travel agencies established outside of Mauritius must work through an agency established in Mauritius 2) None 3) Requires bank guarantee and licence. Clearance to be obtained from the Ministry of Tourism and Ministry of Internal and External Communication 4) Unbound except as indicated in the horizontal commitments | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments | |
| (4) Tour Operators | 1) Restricted to Mauritian nationals 2) None 3) Permit requirement from the Ministry of Tourism, Ministry of Finance and Prime Minister's Office 4) Unbound except as indicated in the horizontal commitments | 1) Restricted to Mauritian nationals 2) None 3) To comply with the regulations of the National Transport Authority None 4) Unbound except as indicated in the horizontal commitments | |
| <u>B. Travel agencies and tour operator services</u> (CPC 74710) | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| (5) C. Tourist guide services (CPC 7472) | 1) Limited to Mauritian nationals. Exception made for languages not spoken by Mauritians None 2) None 3) Allowed only in linguistic scarcely areas None 4) Unbound except as indicated in the horizontal commitments Allowed only in linguistic scarcity areas. | 1) Governed by Immigration Laws None 2) None 3) Governed by Income Tax Laws None | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|---|---|------------------------|
| | | 4) Unbound except as indicated in the horizontal commitments | |
| (6) Tourist transport operation (car rental) (CPC 83101) | 1) Limited to Mauritian nationals only— None 2) None 3) Limited to Mauritian nationals only— None 4) Unbound except as indicated in the horizontal commitments | 1) Limited to Mauritian nationals only None 2) None 3) Limited to Mauritian nationals only None 4) Unbound except as indicated in the horizontal commitments | |
| (7) Yacht chartering & cruising services (CPC 96499**) | 1) Reserved to Mauritian nationals. Pleasure Craft Act 1993 None 2) None 3) Reserved to Mauritian nationals. Pleasure Craft Act 1993 New licences only for innovative services ² 4) Unbound except as indicated in the horizontal commitments | 1) Reserved to Mauritian nationals None 2) None 3) Reserved to Mauritian nationals Foreign services suppliers must have a minimum investment of Rs 15. of 4) Unbound except as indicated in the horizontal commitments | |
| (8) Tourist duty-free shops | 1) Limited to Mauritian nationals—None 2) None 3) (i) Requirement of an Export Service Certificate —(ii) None, except foreign participation limited to 30 per cent 4) Unbound except as indicated in the horizontal commitments | 1) Limited to Mauritian nationals—None 2) None 3) (i) Subject to customs supervision —(ii) Transaction in foreign currency with tourist customers only None 4) Unbound except as indicated in the horizontal commitments | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|---|---|------------------------|
| <p>Circus, amusement parks and similar attractions (CPC 96194)</p> <p>Recreational parks</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal commitments</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal commitments</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal commitments</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal commitments</p> | |
| 11. <u>TRANSPORT SERVICES</u> | | | |
| <u>A. Maritime Transport Services</u> | | | |
| Subsidies limited to nationals only (for Mauritian ships engaged in trade exclusively between Mauritius, Rodrigues and outer islands) | | | |
| <p>a., b., Passenger and freight transport (CPC 7211 and 7222) (except cabotage)</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal commitments</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal commitments</p> | |
| <p>d. Maintenance and repair of vessels (CPC 8868**)</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal commitments.</p> | <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal commitments.</p> | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|---|--|---|------------------------|
| c. Rental of vessels with crew (CPC 7213) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments | |
| <u>C. Air Transport Services</u> | | | |
| a) Computer reservation systems (CRS) as defined in the GATS Annex on Air Transport Services | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments | |
| b) Maintenance and repair aircraft as defined in the GATS Annex on Air Transport Services | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments. | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments | |
| c) Selling and marketing of air transport services as defined in the GATS Annex on Air Transport Services | 1) None 2) None 3) None, except that service must be provided through an Agent 4) Unbound except as indicated in the horizontal commitments | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments | |
| <u>H. Services auxiliary to all modes of transport</u> | | | |

Modes of supply: 1) Cross-border 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

| Sector or Subsector | Limitations on Market Access | Limitations on National Treatment | Additional Commitments |
|--|--|--|------------------------|
| b. Storage and warehouse services (CPC 742) | 1) Unbound* 2) None 3) The activity of any operator must be licensed by Customs and relevant Authorities 4) Unbound except indicated in the horizontal commitments. | 1) Unbound 2) None 3) None 4) Unbound except indicated in the horizontal commitments | |
| c. Freight transport agency services (CPC 748) | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | 1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitments | |
| d. Other auxiliary services (CPC 749) (excluding cargo-handling and ground handling services) | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments. | 1) None 2) None 3) None 4) Unbound except as indicated in the horizontal commitments. | |

LIST OF MFN EXEMPTIONS PURSUANT TO ARTICLE 4:5 OF THE SADC TRADE IN SERVICES PROTOCOL

| Sector or Subsector | Description of measure indicating its inconsistency with Article II | Countries to which the measure applies | Intended duration | Conditions creating the need for the exemption |
|--|--|--|-------------------|--|
| Financial services as listed in the Annex on Financial Services except those contained in the Schedule of Specific Commitments of Mauritius. | Restrictions on commercial presence and cross-border supply to suppliers of other countries on the basis of reciprocity. | All | 10 years | Maintenance of reciprocity measures designed to enhance access of Mauritian financial service suppliers to foreign financial market. |

REFERENCE PAPER

Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport network or service that

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service.

A major supplier is a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market.

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

2.1 This section applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier, where specific commitments are undertaken.

2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided

- (a)** under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
- (b)** in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- (c)** upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a)** at any time or
- (b)** after a reasonable period of time which has been made publicly known

to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

Any Member has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive *per se*, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Member.

4. Public availability of licensing criteria

Where a licence is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence and
- (b) the terms and conditions of individual licences.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.
