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**Council for Trade in Services
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MAURITIUS

Initial Offer

The following initial offer has been received from the delegation of Mauritius on 19 May 2004 with the request that it be circulated to Members of the Council for Trade in Services.

Mauritius submits its initial offer of commitments on Trade in Services in light of the mandate given under paragraph 15 of the Doha Ministerial Declaration.

The initial offer covers the following:

- (i) existing schedule of commitments of Mauritius in which technical refinements and improvement have been made. These relate to horizontal commitments and specific commitments in Tourism, Telecommunication Services and Financial Services.
- (ii) new commitments in Accounting and Computer and Related Services.

This initial offer is conditional to:

- (a) final agreement reached on Emergency Safeguard Measures for Trade in Services;
- (b) meaningful market access is accorded in mode 4;
- (c) concrete measures are taken in favour of small services-suppliers of Mauritius; and
- (d) credit granted to liberalizing measures undertaken autonomously by Mauritius.

Mauritius reserves the right to modify, expand, amend or withdraw this initial offer in to or in parts at anytime prior to the conclusion of the Doha Round.

MAURITIUS – INITIAL OFFER OF SPECIFIC COMMITMENTS

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
I. HORIZONTAL COMMITMENTS			
<p>ALL SECTORS INCLUDED IN THIS SCHEDULE</p>	<p>3) To be governed by the provisions of: <i>A foreign company shall register with the Registrar of Companies within one month of establishing a place of business in Mauritius.</i> — Companies Act (1984)</p> <p><i>Non Citizens wishing to hold, purchase or acquire immovable property shall have prior authorisation from the competent authority</i> — Non-Citizens Property Restrictions Act (1975)</p> <p><i>A non-citizen can engage in an occupation only if he has a valid work permit. An application for a permit has to be addressed to the Minister responsible for employment, who has the absolute discretion of granting or refusing it.</i> — Non-Citizens Employment Restriction Act (1970)</p> <p>— Income Tax Act (1974) — Act No. 41 of Banking Act (1988) — Exchange Control Act</p>	<p>3) Same as specified in the market access column.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>1. BUSINESS SERVICES</p> <p>A. <u>Professional Services</u></p> <p>(b) Auditing Services Financial Auditing Services (CPC 86211) Attestations CPC 86219)</p>	<p>4) Unbound except for measures affecting the entry and temporary stay of highly qualified natural persons and will be governed <i>inter alia</i> by: Provisions governing visa — Passport Act, 1969</p> <p>Provisions governing residence requirements Intra-corporate transferees: Executives and highly skill employees of a foreign firm, who can not be substituted by resident workers, temporarily transferred to an affiliate in Mauritius. Intra-corporate transferees shall be granted, within the numeric limits established by law, entry and long stay permit for an initial period of 3 years, which may be extended subject to the terms of operation of the entity in Mauritius. Employees must be transferred from the most country and must have been in prior employment with the company for at least two years before the transference. Business Visitors: Persons not based in the territory of Mauritius and who are not engaged directly in supplying a service. Business Visitors, including personnel engaged in establishment and those participating in business meetings, shall be allowed for entry and stay up to a ninety-day period every 365 day period. — Immigration Act, 1973</p> <p>1) Unbound 2) Unbound 3) None, other than that commercial presence must take the form of a partnership. Partnerships formed after the taking of this commitment are limited to a foreign equity ceiling not</p>	<p>4) Unbound except for measures concerning the categories of natural persons referred to in the market access column and will be governed <i>inter alia</i> by: — Income Tax Act</p> <p>A non-citizen can engage in an occupation only if he has a valid work permit. An application for a permit has to be addressed to the Minister responsible for employment, who has the absolute discretion of granting or refusing it. — Non-Citizens Employment Restrictions Act, 1970</p> <p>1) Unbound 2) Unbound 3) None</p>	

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<p>Accounting Services Accounting services other than auditing (CPC 86212 Accounting Review Services, CPC 86213 Compilation of Financial Statements Services, Part of CPC 86219 Other Accounting Services): Valuations, Preparation Services of pro forma statements, company formation and restructuring, corporate secretarial services, debt-restructuring, receivership and liquidation.</p>	<p>exceeding 30 per cent. Qualification for appointment as auditor shall be governed by the provisions of s. 161 and s. 163 of Companies Act 1984. Authorisation is subject to consideration of national interest.</p> <p>4) Unbound except as indicated in the horizontal section and subject to the following commitments: Entry permits shall be issued where the service contract requires skills and experience for which qualified local personnel is not available. However this limitation shall not apply to intra-corporate transferees. Qualification for appointment as auditor shall be governed by the provisions of s 161 and s. 163 of Companies Act 1984. Licensing by the professional body of accountants is mandatory.</p> <p>1) None 2) None 3) None, other than that commercial presence must take the form of a partnership. Partnerships formed after the taking of this commitment are limited to a foreign equity ceiling not exceeding 30 per cent. Authorisation is subject to consideration of national interest.</p> <p>4) Unbound except as indicated in the horizontal section and subject to the following commitments: Entry permits shall be issued where the service contract requires skills and experience for which qualified local personnel is not available. However this limitation shall not apply to intra-corporate transferees. Licensing by the professional body of accountants is mandatory.</p>	<p>4) Unbound except as indicated in the horizontal section.</p> <p>1) None 2) None 3) None</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>Bookkeeping services, except tax returns (CPC 86220)</p>	<p>1) None 2) None 3) None, other than that commercial presence must take the form of a partnership. Partnerships formed after the taking of this commitment are limited to a foreign equity ceiling not exceeding 30 per cent. Authorisation is subject to considerations of national interest. 4) Unbound except as indicated in the horizontal section and subject to the following commitments: Entry permits shall be issued where the service contract requires skills and experience for which qualified local personnel is not available. However this limitation shall not apply to intra-corporate transferees. Licensing by the professional body of accountants is mandatory.</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.</p>	
<p>(c) Taxation Services (CPC 86301, 86302, 86303 and 86309)</p>	<p>1) None 2) None 3) None, other than that commercial presence must take the form of a partnership. Partnerships formed after the taking of this commitment are limited to a foreign equity ceiling not exceeding 30 per cent. Authorisation is subject to considerations of national interest. 4) Unbound except as indicated in the horizontal section and subject to the following commitments: Entry permits shall be issued where the service contract requires skills and experience for which qualified local personnel is not available. However this limitation shall not apply to intra-corporate transferees. Licensing by the professional body of accountants is mandatory.</p>	<p>1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
B. <u>Computer and Computer Related Services</u> (a) Consultancy Services related to the installation of Computer Hardware (CPC 841) (b) Software implementation services (CPC 8421, CPC 8422, CPC 8423, CPC 8424) Software implementation services (CPC 8425) (c) Data processing services (CPC 843) (d) Database services (CPC 844)	1) None 2) None 3) None 4) Unbound except as in horizontal commitment. 1) None 2) None 3) Foreign equity participation limited to 50% Professional staff of foreign establishments must consist of at least 50 % of Mauritians. 4) Unbound except as in horizontal commitment. 1) None 2) None 3) Unbound 4) Unbound except as in horizontal commitment. 1) None 2) None 3) Managerial staff of foreign establishment should consist of at least 50% of Mauritians. 4) Unbound except as in horizontal commitment. 1) None 2) None 3) Managerial staff of foreign establishment should consist of at least 50 % of Mauritians 4) Unbound except as in horizontal commitment.	1) None 2) None 3) None 4) Unbound except as in horizontal commitment. 1) None 2) None 3) None 4) Unbound except as in horizontal commitment. 1) None 2) None 3) Unbound 4) Unbound except as in horizontal commitment. 1) None 2) None 3) Services provided by foreign establishments should only be export oriented 4) Unbound except as in horizontal commitment. 1) None 2) None 3) Services provided by foreign establishments should only be export oriented 4) Unbound except as in horizontal commitment.	

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

Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(e) Maintenance and repair services of office machinery and equipment including computers (CPC 845)	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound except as in horizontal commitment 	<ol style="list-style-type: none"> 1) None 2) None 3) Unbound 4) Unbound except as in horizontal commitment 	
2. COMMUNICATION SERVICES C. <u>Telecommunication Services</u>			
(a) Voice telephone services (b) Packet switched data transmission services (c) Circuit switched data transmission services (d) Telex services (e) Telegraph services (g) Private leased circuit services	<ol style="list-style-type: none"> 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. 2) None 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. 4) Unbound except as listed under horizontal commitments. 	<ol style="list-style-type: none"> 1) None 2) None 3) The Companies Act 1994 requires foreign companies to have a registered office in Mauritius. 4) Unbound except as listed under horizontal commitments. 	The reference paper will be incorporated in the legislation to be adopted soon by the National Assembly.
(f) Facsimile services (o) Others (i) Paging (ii) Private Mobile Radio	<ol style="list-style-type: none"> 1) None 2) None 3) None 4) Unbound except as listed under horizontal commitments. 	<ol style="list-style-type: none"> 1) None 2) None 3) The Companies Act 1994 requires foreign companies to have a registered office in Mauritius 4) Unbound except as listed under horizontal commitments. 	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(iii) Equipment rental services	1) None	1) None	
(iv) Equipment sales services	2) None	2) None	
(v) Equipment maintenance services	3) None	3) The Companies Act 1994 requires foreign companies to have a registered office in Mauritius	
	4) Unbound except as listed under horizontal commitments.	4) Unbound except as listed under horizontal commitments	
(vi) Mobile services (satellite-based)	1) None	1) None	
	2) None	2) None	
	3) None	3) The Companies Act 1994 requires foreign companies to have a registered office in Mauritius	
	4) Unbound except as listed under horizontal commitments.	4) Unbound except as listed under horizontal commitments.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
<p>7. FINANCIAL SERVICES</p> <p><u>Head note:</u></p> <p>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.</p> <p>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.</p> <p>3. The commitments indicated below are subject to an economic needs test.</p> <p>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.</p>			
<p>A. <u>All Insurance and Insurance-Related Services</u></p> <p>(a) Direct Insurance Life and non-life</p> <p>(b) Re-insurance and retrocession</p>	<p>1) Only companies established and incorporated in Mauritius are allowed to sell insurance Unbound</p> <p>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.</p> <p>3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p> <p>1),2),3) None except for compulsory reinsurance of at least 5% to be placed with African Reinsurance Corporation.</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),2),3) None</p> <p>4) Unbound, except as indicated in the horizontal commitments.</p>	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(c) Insurance Intermediation comprising Agents and Brokers	1) Insurance Intermediaries must act only for insurers registered in Mauritius and must be registered intermediaries with commercial presence in Mauritius. 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. 3) Insurance Intermediaries selling insurance services in Mauritius must act only for insurers registered in Mauritius. 4) Unbound, except as indicated in the horizontal commitment.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	
(d) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	
B. <u>Banking and Other Financial Services</u> (excluding insurance)			
(a) Acceptance of deposits	1) Unbound 2) None 3) Only institutions holding a banking licence and non-bank deposit taking institutions authorised by the Bank of Mauritius can accept deposits. 4) Unbound, except as indicated in the horizontal commitment.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	
(b) Lending of all types (excluding factoring and specialized and structured products)	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 commitment.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(c) All payment and money transmission services, including credit, charge and credit cards, travellers cheques and bankers drafts.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	
(d) Guarantees and commitments	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	
(e) Trading for own account or for account of customers in the following: - money market instruments (including cheques, bills, certificates of deposits) - transferable securities - foreign exchange	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 stock-broking companies. 4) Unbound, except as indicated in the horizontal commitment.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	
(f) 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 commitment.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	
(g) Settlement and clearing services for the following:	1) Unbound, except for the provision of settlement and clearing services for financial assets which are listed on overseas exchanges only.	1) None	
(i) Inter-bank transactions	2) None	2) None	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(ii) securities	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 commitment.	3) None 4) Unbound, except as indicated in the horizontal commitment.	
(h) 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. 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 commitment.	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal commitment.	
A. TOURISM SERVICES	1) Unbound*	1) Unbound*	
(1) Hotel Operators	2) None 3) The operator has to incorporate a company <i>None except</i> 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. Foreign establishments must be staffed predominantly by Mauritians. 4) Unbound except as indicated in the horizontal section.	Free repatriation of profit governed by Bank of Mauritius Act and Income Tax Act. 2) None 3) None Foreign establishments must be staffed predominantly by Mauritians. 4) Unbound except as indicated in the horizontal section.	
(2) Restaurant Operators	1) None Foreign participation is allowed in projects of more than Rs 10 million. 2) None	1) None Free repatriation of profit governed by Bank of Mauritius Act and Income Tax Act. 2) None	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
	<p>3) The project must not be less than Rs 10 million. None except that foreign participation is allowed in Projects of more than Rs 10 Million. Foreign establishments must be staffed predominantly by Mauritians except for scarcity areas.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>3) None Foreign establishments must be Staffed predominantly by Mauritians.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
(3) Travel Agencies	<p>1) Travel agencies established outside of Mauritius must work through an agency established in Mauritius</p> <p>2) None</p> <p>3) Requires bank guarantee and licence. Clearance to be obtained from the Ministry of Tourism and Ministry of Internal and External Communications</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
(4) Tour Operators	<p>1) None Restricted to Mauritian nationals</p> <p>2) None</p> <p>3) Permit requirement from the Ministry of Tourism, Ministry of Finance and Prime Minister's Office.</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None Restricted to Mauritian nationals</p> <p>2) None</p> <p>3) To comply with the regulations of the National Transport Authority None</p> <p>4) Unbound except as indicated in the horizontal section.</p>	
(5) Tourist guides services	<p>1) None Limited to Mauritian Nationals— Exception made for languages not spoken by Mauritian.</p> <p>2) None</p> <p>3) Exception made for languages not spoken by Mauritians. Allowed only in linguistic scarcity areas</p> <p>4) Unbound except as indicated in the horizontal section.</p>	<p>1) None Governed by Immigration Laws</p> <p>2) None</p> <p>3) None Governed by Income Tax Laws</p> <p>4) Unbound except as indicated in the horizontal section.</p>	

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Sector or sub-sector	Limitations on market access	Limitations on national treatment	Additional commitments
(6) Tourist Transport Operation (car rental)	1) None Limited to Mauritian nationals only 2) None 3) None Limited to Mauritian nationals only 4) Unbound except as indicated in the horizontal section.	1) None Limited to Mauritian nationals only 2) None 3) None Limited to Mauritian nationals only 4) Unbound except as indicated in the horizontal section.	
(7) Yacht Chartering and Cruising Services	1) None Reserved for Mauritian nationals Pleasure Craft Act 1993 2) None 3) Reserved to Mauritian nationals. Pleasure Craft Act 1993 4) Unbound except as indicated in the horizontal section.	1) None Reserved to Mauritian nationals 2) None 3) Limited Reserved to Mauritian nationals 4) Unbound except as indicated in the horizontal section.	
(8) Tourist Duty-Free Shops	1) None Limited to Mauritian nationals 2) None 3) (i) Requirement of an Export Service Certificate (ii) Foreign equity participation limited to 30 per cent 4) Unbound except as indicated in the horizontal section.	1) None 2) None 3) None (i) Subject to customs supervision (ii) Transaction in foreign currency with tourist customers only 4) Unbound except as indicated in the horizontal section.	

