

Contribution Sociale Généralisée (Amendment) Regulations 2021

GN No. 84 of 2021

Government Gazette of Mauritius No. 46 of 10 April 2021

THE NATIONAL PENSIONS ACT

Regulations made by the Minister under section 30F of the National Pensions Act

1. These regulations may be cited as the **Contribution Sociale Généralisée (Amendment) Regulations 2021**.
2. In these regulations –
“principal regulations” means the *Contribution Sociale Généralisée* Regulations 2020.
3. Regulation 2 of the principal regulations is amended –
 - (a) in the definition of “employer”, by inserting, after paragraph (a), the following new paragraphs, the word “and” at the end of paragraph (a) being deleted –
 - (aa) a person who is responsible for the payment of an allowance to a participant under the National Assembly Allowances Act;
 - (ab) a person who is responsible for the payment of remuneration to a participant under the Local Government Act; and
 - (b) in the definition of participant –
 - (i) by inserting, after paragraph (b), the following new paragraphs, the word “and” at the end of that paragraph (b) being deleted –
 - (ba) who draws an allowance under the National Assembly Allowances Act;
 - (bb) who is paid remuneration as Councillor under the Local Government Act; and
 - (ii) in paragraph (d), by adding the following new subparagraph –
 - (v) a non-citizen employee who is not a resident under section 73(1)(a) of the Income Tax Act;

(c) in the definition of “public sector employee”, by adding the following new paragraphs –

(d) an employee of a statutory body specified in the First Schedule to the Statutory Bodies Pension Funds Act;

(e) an employee of the Roman Catholic Education Authority;

(f) an employee of the Hindu Education Authority;

(d) by deleting the definition of “remuneration” and replacing it by the following definition –

“remuneration” means –

(a) basic wage or salary;

(b) an allowance paid under the National Assembly Allowances Act; or

(c) remuneration paid to a Councillor under the Local Government Act;

4. (1) Subject to paragraph (2), these regulations shall be deemed to have come into operation on 1 April 2021.

(2) Regulations 3(b)(ii) and 3(c) shall be deemed to have come into operation on 1 September 2020.

Made by the Minister on 7 April 2021.
