

*Government Notice No. 195 of 2024***THE EMPLOYMENT RELATIONS ACT****Regulations made by the Minister under sections 94 and 106 of the Employment Relations Act**

1. These regulations may be cited as the Export Enterprises (Remuneration) (Amendment No. 3) Regulations 2024.
2. In these regulations –  
“principal regulations” means the Export Enterprises (Remuneration) Regulations 2019.
3. Regulation 2 of the principal regulations is amended –
  - (a) in the definition of “employee”, in paragraph (b)(i)(B), by deleting the words “sections 5, 26, 32, 33, 34, 49, 50, 52, 53, 54” and replacing them by the words “sections 5, 17A, 26, 32(1), (1A), (4), (5), (6)(a) and (7), 34, 49, 50, 51A, 52, 53, 54, 57, 59(7) and 120, in so far as they relate to that employee.”;
  - (b) by inserting, in the appropriate alphabetical order, the following new definition –  
“Director-General” means the Director-General of the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act;
4. Regulation 3 of the principal regulations is amended –
  - (a) by revoking paragraphs (3) and (3A) and replacing them by the following paragraphs –
    - (3) The rates specified in Part I of the Second Schedule include, subject to paragraph (3B), the amount of wage

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adjustment, for an employee equivalent to the difference between –

- (a) the monthly basic wage or salary for the month of December 2023, increased by 5,625 rupees; and
- (b) the monthly basic wage or salary for the month of January 2024, inclusive of the additional remuneration payable under the Workers' Rights (Additional Remuneration) (2024) Regulations 2024.

(3A) Subject to paragraphs (3B) to (3F), an employee –

- (a) drawing a monthly basic wage or salary higher than the monthly basic wage or salary set out in the Second Schedule; or
- (b) employed in a category or job occupation, in respect of which the monthly basic wage or salary is not set out in the Second Schedule,

shall, notwithstanding any annual increment to which he may be entitled, be paid the amount of wage adjustment equivalent to the difference between –

- (i) the monthly basic wage or salary for the month of December 2023, increased by 4,925 rupees; and
- (ii) the monthly basic wage or salary for the month of January 2024, inclusive of the additional remuneration payable under the Workers' Rights

(Additional Remuneration) (2024)  
Regulations 2024.

- (b) by inserting, after paragraph (3A), the following new paragraphs –

(3B) Where the monthly basic wage or salary of an employee is not less than 20,000 rupees nor more than 50,000 rupees in December 2023, the employee shall be paid a monthly wage adjustment of 2,925 rupees as from the month of July 2024.

(3C) (a) Where the amount of wage increase granted by an employer or in accordance with a collective agreement, is equivalent to or higher than the amount to which an employee is entitled under paragraph (3), (3A), (3B) or (3F), as the case may be, the employee shall retain his actual wage or salary.

- (b) Where an employer –

- (i) has not paid his employee the wage adjustment; or
- (ii) pays his employee an amount of wage adjustment which is less than the adjustment,

to which the employee is entitled under paragraph (3), (3A), (3B) or (3F), the employer shall –

- (A) adjust the basic wage or salary of the employee not later than 30 September 2024; and
- (B) refund any arrears due for the months of July 2024 and August

2024 to the employee not later than 31 December 2024.

(3D) Paragraphs (3A) and (3B) shall not apply where, notwithstanding any annual increment to which an employee may be entitled, an employer has, as from the month of January 2024, granted an increase in the monthly basic wage or salary of the employee by an amount equivalent to or higher than 4,925 rupees inclusive of the additional remuneration payable under the Workers' Rights (Additional Remuneration) (2024) Regulations 2024, or 2,925 rupees.

(3E) (a) Where, in accordance with the entry requirements for any grade, occupation, job position or category, an employee possesses –

- (i) a Diploma or an equivalent qualification acceptable to the employer, the employee shall be paid a monthly basic wage or salary of not less than 23,000 rupees;
- (ii) at least a post-HSC first degree or an equivalent qualification acceptable to the employer, the employee shall be paid a monthly basic wage or salary of not less than 25,000 rupees.

(b) Where the monthly basic wage or salary of an employee, inclusive of the wage adjustment under paragraph (3), (3A), (3B) or (3F) is less than the monthly basic wage or salary to which the employee may be entitled in this paragraph, the employer shall –

- (i) adjust the basic wage or salary of the employee not later than 30 September 2024; and
- (ii) refund any arrears due for the months of July 2024 and August 2024 to the employee not later than 31 December 2024.

(c) Notwithstanding subparagraph (a), where the monthly salary of an employee in post is, as at 1 July 2024, inclusive of the wage adjustment under paragraph (3), (3A) (3B) or (3F), higher than the salary specified in that subparagraph, the employee shall, as from 1 July 2024, be entitled to the higher salary.

(d) In this paragraph –

“Diploma” means a 2-year post-HSC Diploma or a 3-year post-SC Diploma;

“equivalent qualification” means such qualification as the Higher Education Commission may determine to be equivalent;

“first degree” means a Bachelor’s Degree or a Bachelor’s Degree with Honours;

“HSC” means the Higher School Certificate or its equivalent;

“SC” means the School Certificate or its equivalent.

(3F) (a) For the purpose of computing the wage adjustment for a part-time employee –

- (i) (A) drawing less than 20,000 rupees for the month of December 2023, the amount to be added in the basic wage or salary of the part-time employee for the month of December 2023 for an employee drawing a monthly basic wage or salary as specified in paragraph (3) or (3A), shall be computed in accordance with the following formula –

$$\frac{A}{W} \times N$$

- (B) the wage adjustment shall then be calculated as specified in paragraph (3) or (3A);
- (ii) drawing not less than 20,000 rupees and not more than 50,000 rupees for the month of December 2023, the wage adjustment to be added in the basic wage or salary of the part-time employee shall be computed in accordance with the following formula –

$$\frac{2,925 \text{ rupees}}{W} \times N$$

- (b) In this paragraph –

“A” represents 5,625 rupees or 4,925 rupees for an employee specified in paragraph (3) or (3A), as the case may be;

“N” means the number of hours worked per month by the part-time employee;

“W” means the number of hours worked per month of a full-time employee.

(3G) An employer shall, in respect of the month of July 2024 and thereafter –

- (a) keep, in accordance with section 116 of the Workers’ Rights Act 2019, a separate record, in respect of each employee on his payroll system, of the monthly wage adjustment payable under these regulations; and
- (b) provide a copy of the record to the Director-General in accordance with section 7 of the Social Contribution and Social Benefits Act 2021.

5. Regulation 4 of the principal regulations is revoked and replaced by the following regulation –

4. For the purpose of paragraphs 2, 6 and 7 of the First Schedule, the basic wage of the employee specified in Part II shall, for the period starting on 1 July 2024 and ending on 31 December 2024, be the rates specified in column I of the Second Schedule or the wage agreed between an employer and his employee, whichever is higher.

6. Regulation 9 of the principal regulations is revoked.

**7.** The Second Schedule to the principal regulations is revoked and replaced by the Second Schedule set out in the Schedule to these regulations.

**8.** The Export Enterprises (Remuneration) (Amendment No. 2) Regulations 2024 are revoked.

**9.** (1) Subject to paragraph (2), these regulations shall be deemed to have come into operation on 1 July 2024.

(2) Regulation 8 shall be deemed to have come into operation on 13 September 2024.

Made by the Minister on 24 September 2024.

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**SECOND SCHEDULE**

[Regulation 7]

**SECOND SCHEDULE**

[Regulations 3 and 8]

<b>PART I</b>		
<b>Category of employee</b>	<b>Year of service</b>	<b>Monthly basic wage (Rs)</b>
Chief clerk	1 <sup>st</sup> year	17,515
	2 <sup>nd</sup> year	17,720
	3 <sup>rd</sup> year	17,911
	4 <sup>th</sup> year	18,129
	5 <sup>th</sup> year & thereafter	18,301
Accounts clerk Cashier Storekeeper	1 <sup>st</sup> year	17,066
	2 <sup>nd</sup> year	17,244
	3 <sup>rd</sup> year	17,438
	4 <sup>th</sup> year	17,582
	5 <sup>th</sup> year	17,732
	6 <sup>th</sup> year	17,900
	7 <sup>th</sup> year & thereafter	18,061
Clerk Assistant Storekeeper	1 <sup>st</sup> year	16,500
	2 <sup>nd</sup> year	16,500
	3 <sup>rd</sup> year	16,500
	4 <sup>th</sup> year	16,881

	5 <sup>th</sup> year	17,144
	6 <sup>th</sup> year	17,315
	7 <sup>th</sup> year	17,472
	8 <sup>th</sup> year	17,638
	9 <sup>th</sup> year & thereafter	17,782
Foreman/Forewoman Typist Timekeeper	1 <sup>st</sup> year	16,500
	2 <sup>nd</sup> year	16,500
	3 <sup>rd</sup> year	16,633
	4 <sup>th</sup> year	16,847
	5 <sup>th</sup> year & thereafter	16,992
Telephonist Receptionist	1 <sup>st</sup> year	16,500
	2 <sup>nd</sup> year	16,500
	3 <sup>rd</sup> year & thereafter	16,633
Mechanic Electrician	1 <sup>st</sup> year	16,500
	2 <sup>nd</sup> year	16,500
	3 <sup>rd</sup> year	16,500
	4 <sup>th</sup> year	16,752
	5 <sup>th</sup> year	16,881
	6 <sup>th</sup> year	17,046
	7 <sup>th</sup> year	17,144
	8 <sup>th</sup> year	17,236
	9 <sup>th</sup> year & thereafter	17,315
Driver grade I		17,248
Driver grade II		17,071

Driver grade III		16,917	
<b>PART II</b>			
	<b>Year of service</b>	<b>Column I</b>	<b>Column II</b>
		<b>Monthly wage as at 1 July 2024 (Rs)</b>	<b>National minimum wage (Rs)</b>
Factory Employee	1 <sup>st</sup> year	10,127	16,500
	Thereafter	10,358	16,500