The Embassy and Permanent Mission of the Republic of Mauritius to the United Nations and other International Organizations in Geneva presents its compliments to the Office of the High Commissioner for Human Rights (OHCHR) and with reference to the letter dated 22 January 2018 from the Independent Expert on the effects of foreign debt and other related international financial obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights, has the honour to attach herewith the contributions of Mauritius to the report on the impact of economic reform policies on women’s human rights.

The Embassy and Permanent Mission of the Republic of Mauritius to the United Nations and other International Organizations in Geneva avails itself of this opportunity to renew to the Office of the High Commissioner for Human Rights (OHCHR) the assurances of its highest consideration.

Geneva, 18 April 2018

The Office of the High Commissioner for Human Rights (OHCHR)
Palais des Nations
Geneva
A. Gender Mainstreaming in Budget

Since 2015 Ministries are being empowered through the Gender cells to come up with ways and means to introduce some forms of Gender Responsive Budgeting (GRB). In Budget 2017/18, a dedicated item of expenditure to the tune of USD 5700 has been earmarked in the budget of all line Ministries to encourage gender mainstreaming.

Government advocates free and fair access to and control over productive resources, land, credit and ICT technologies. There is no discrimination between boys and girls and women and men in terms of training opportunities for ICT technologies for all gender within the education system. Credit policies are formulated by the Bank of Mauritius through guidelines which do not discriminate in terms of gender or other factors. However, favourable rates of interest apply to SMEs and micro enterprises to promote the sector.

Total Budgetary appropriation for Government for FY 17/18 amounts to USD 3,900 M out of which USD 13.5 M has been earmarked for the Ministry of Gender Equality, Child Development and Family Welfare.

B. Marshall Plan Against Poverty

1. The Marshall Plan Against Poverty has been launched concretely in Budget 2016/2017, which includes a variety of programmes and actions that interlock to assist and empower poor families.

2. The enactment of the Social Integration and Empowerment Act 2016 is a landmark in the history of poverty alleviation and economic empowerment in Mauritius. It provides for the implementation of Empowerment Programmes or Schemes as may be necessary to:
   - combat absolute poverty;
   - provide support to persons living in absolute poverty; and
   - encourage persons living in absolute poverty to integrate the mainstream society.

3. Every household on the Social Register of Mauritius (SRM) is entitled to a monthly subsistence allowance based on a minimum threshold of Rs 2,720 with a maximum threshold of Rs 9,520 for a family of two adults and three children. The objective is to ensure that the basic needs of people living in absolute poverty are effectively met and they ultimately move out of the poverty trap. As at date, there are around 10,300 eligible households, of which around 38% is female headed. This scheme is effective as from December 2016 and around Rs 225 M has so far been spent on this item.

To enable implementation of this scheme, a Marshall Plan Social Contract has been elaborated, which constitutes the backbone of the overall reform encapsulated in the Marshall Plan against poverty. It encompasses the responsibilities of the Ministry represented by the National Empowerment Foundation and the beneficiary family in a
view of empowering these families. The contract is valid for a period of 12 months on
the date of signature by both parties and may be renewed for an additional period of
12 months from the date of expiration of the present contract. It is also worth noting
the Ministry has been enhancing its empowerment support programmes through the
case management approach, to help the vulnerable groups move out of the poverty
trap and become economically independent so as to facilitate their integration in the
mainstream society.

4. The Creche Scheme is yet another Scheme to empower mothers of children between
the age of 3 months to 3 years, to take up employment or follow a training course.
The Scheme is being implemented since February 2017 and a payment up to Rs2, 000
is effected to registered day care centres for children of SRM eligible households.

C. Corporate Social Responsibility

A new framework has been established where:

(1) Every company shall, in every year, set up a CSR Fund equivalent to 2 per
cent of its chargeable income of the preceding year.

(2) (a) An amount equal to the percentage of the CSR Fund, as specified in the
following table, shall be remitted to the Director-General (who in turns remit same
(3) to the National CSR Foundation)–

| CSR Fund set up on or after 1 | Percentage to be remitted to the                   |
| January 2017 up to 31 December | Director-General                                    |
| 2018                            | At least 50%                                        |
| CSR Fund set up on or after 1   | At least 75%                                        |
| January 2019                    |                                                     |

(b) The remainder shall be used by the company –

(i) in respect of a CSR Fund set up before 1 January 2019, to implement a
CSR Programme in accordance with its own CSR Framework;

(ii) in respect of a CSR Fund set up on or after 1 January 2019, to implement
a CSR Programme or finance a nongovernmental organisation
implementing a CSR Programme in the priority areas of intervention as
specified in Part A of the Tenth Schedule.

The priority areas of intervention as specified in Part A of the Tenth Schedule:
  o Dealing with health problems
  o Educational support and training
  o Environment and sustainable development
Family protection, including gender-based violence
  Fields of advocacy, capacity building and research for consideration as
crosscutting throughout the priority areas of intervention
  Leisure and sports
  Peace and nation-building
  Road safety and security
  Social housing
  Socio-economic development as a means for poverty alleviation
  Supporting people with disabilities
  Such other areas as the Minister may determine

Note:
The priority areas specified in this Part shall target individuals and families –
(a) registered under the Social Register of Mauritius; and
(b) vulnerable groups under the Charter of the National CSR Foundation.

D. PENSIONS

• Concerning Basic and Contributory Pensions there is no gender discrimination except
  for Basic Widows Pension where the pension is payable to surviving female spouse.

• For all other pensions, the same eligibility criteria are applicable for both men and
  women.

• All beneficiaries of the Basic Retirement Pension and the Invalid’s Basic Pension are
  entitled to free Bus transportation by public bus irrespective of gender.

• Since the creation of the National Pensions Scheme, children below the age of 15
  were not eligible for the Invalid’s Basic Pension, in spite of suffering from severe
  disabilities and being bedridden. In 2016, this injustice which lasted for 40 years was
  corrected. Today, more than 3,300 children, including girls with disabilities are in
  receipt of Rs.5,810 every month as Invalid’s Basic Pension. This new policy has
  provided additional support for a greater number of girls with disabilities and mothers
  of children with disabilities

• As from May 2015, parents of children with disabilities (irrespective of the children’s
  age) were eligible to apply for duty exemption for the purchase of adapted vehicles in
  favour of their children. Previously, only drivers with disabilities in gainful
  employment or parents of children with disabilities aged 18 or less were eligible for
  this facility. This new policy has enabled a greater number of persons with
  disabilities, including girls and women, to have access to adapted transport facilities.
(i) **Non-contributory Basic Pensions**

Payment of basic universal pensions to guarantee income security to elderly members or other vulnerable groups.

The following non-contributory Basic Pensions are wholly financed by the State:

<table>
<thead>
<tr>
<th>Eligibility Criteria</th>
<th>Basic Retirement Pension (BRP)</th>
<th>Basic Widow’s Pension (BWP)</th>
<th>Basic Invalid’s Pension (BIP)</th>
<th>Basic Orphan’s Pension (BIP)</th>
<th>Child’s Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) paid at age 60 yrs and above</td>
<td>1) Civilly or religiously married below age 60</td>
<td>1) Disabled persons under the age of 60</td>
<td>1) Orphans aged &lt; than 15 &amp; up to 20 if at school</td>
<td>1) Beneficiaries of BRP, BWP, BIP</td>
<td></td>
</tr>
<tr>
<td>2) Residency (a) Citizens --- 12 yrs since age 18</td>
<td>2) Residency (Non-citizens) 5 yrs in 10 preceding the claim, 1 of which immediately before the claim</td>
<td>2) Disability – not &lt; than 60 % for a period not &lt; than 12 months</td>
<td>2) Residency (Non-citizens) 5 yrs in 10 preceding the claim, 1 of which immediately before the claim</td>
<td>2) Children aged less than 15 &amp; up to 20 if at school</td>
<td></td>
</tr>
<tr>
<td>(b) Non-citizens --- 15 yrs since age 40</td>
<td>None for citizens aged 70 or over</td>
<td>3) Residency (Non-citizens) 5 yrs in 10 preceding the claim, 1 of which immediately before the claim</td>
<td>3) Limited to 3 children</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Benefit</th>
<th>Monthly Rate (Rs) – Jan 2018</th>
<th>Number of Beneficiaries Rep Mtnus as at Dec 17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Retirement Pension</td>
<td>60 to 89 yrs</td>
<td>5,810</td>
</tr>
<tr>
<td></td>
<td>90 to 99 yrs</td>
<td>15,810</td>
</tr>
<tr>
<td></td>
<td>Centenarians</td>
<td>20,810</td>
</tr>
<tr>
<td>Basic Widow’s Pension</td>
<td>5,810</td>
<td>19,103</td>
</tr>
<tr>
<td>Basic Invalidity Pension</td>
<td>5,810</td>
<td>29,806</td>
</tr>
<tr>
<td>Carer’s Allowance</td>
<td></td>
<td>2,500</td>
</tr>
<tr>
<td>Carer’s Allowance for BRP Pensioners</td>
<td></td>
<td>3,000</td>
</tr>
<tr>
<td>Basic Orphan’s Pension</td>
<td>Orphan under 15 yrs and not in full-time education</td>
<td>3,310</td>
</tr>
<tr>
<td></td>
<td>Orphan between 3 and 20 – in full-time education</td>
<td>4,810</td>
</tr>
<tr>
<td>Child’s Allowance</td>
<td>Child under 10 yrs</td>
<td>1,400</td>
</tr>
<tr>
<td></td>
<td>Child between 10 and 20</td>
<td>1,500</td>
</tr>
<tr>
<td>Guardian’s Allowance</td>
<td></td>
<td>1000</td>
</tr>
<tr>
<td>Inmate’s Allowance</td>
<td></td>
<td>759</td>
</tr>
</tbody>
</table>
(ii) **Contributory Benefits:**

**a. Contributory Retirement Pensions**
Based on contributions made by the insured persons.
1/3 of career-average earnings for standard rate or ½ of career-average earnings for prescribed and higher rates after 40 years contributions

Criteria:
- Paid at retirement age but person may opt for pension at:
  - 60 yrs (reduced pension)
  - Any time between 60 and retirement age (reduced pension)
  - At retirement age (full pension)
  - After retirement age (with interest)

**b. Contributory Widow's Pension**
1/6 of career-average earnings for standard rate or ¼ of career-average earnings for higher rate

Computation: 
\[ \text{pension points} \times \frac{\text{pension value}}{12} \]

\[ \left( \frac{2}{3} \right. \text{ in case of no dependent) } \]
At retirement age: CRP payable to late husband

**c. Contributory Invalidity Pension**
1/6 of career-average earnings for standard rate or ¼ of career-average earnings for higher rate

Computation: 
\[ \text{pension points} \times \frac{\text{pension value}}{12} \]

\[ \left( \frac{2}{3} \right. \text{ in case of no dependent) } \]

**d. Contributory Orphan's Pension**
15% of deceased parent's pension (for each orphan)

**Statistics – October 2016**

<table>
<thead>
<tr>
<th>Benefit</th>
<th>No. of beneficiaries</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributory Retirement pension</td>
<td>88,981</td>
</tr>
<tr>
<td>Contributory Widow’s Pension</td>
<td>26,627</td>
</tr>
<tr>
<td>Contributory Invalidity Pension</td>
<td>9,102</td>
</tr>
<tr>
<td>Contributory Orphan’s Pension</td>
<td>185</td>
</tr>
<tr>
<td>Reduced contributory Retirement Pension (VRP)</td>
<td>11,806</td>
</tr>
</tbody>
</table>
e. **Industrial Injury Benefits**

Based on insurable salary of the insured persons subject to prescribed ceiling;
- Where an employee suffers personal injury which is caused by an accident arising out of and during the course of his employment;
- includes diseases caused by nature of work;

**Industrial Injury Allowance**
- Calculation: $80 \% \times$ insurable wages as from the $15^{th}$ day of incapacity.
- Payable for a maximum period of 36 months

**Disablement Benefit**
- Payable for loss of faculty following industrial injury.
- Calculation:
  - Disability of less than $100 \%$
    - $65 \% \times$ the average monthly earnings of the employee in the year immediately before the date of the accident $\times$ the degree of incapacity
  - Disability up to the extent $100 \%$
    - $80 \% \times$ the average monthly earnings of the employee in the year immediately before the date of the accident

**A lumpsum is payable in lieu of a disablement pension if -**

1. a) Award is final (no indication that the person should be further medically examined)
   (b) Employee is under retirement age at time of accident or disease
   (c) Disablement is less than $20\%$
   (d) Election is made within 1 month of the date Award Notice

2. a) Period between date of accident and date of retirement does not exceed 8 years
   (b) Disablement is permanent (at least a final award for 8 yrs)
   (c) Disablement is $100\%$
   (d) Election is made within 1 month of the date Award Notice

**Calculation of lump sum in lieu of a disablement pension**

Annual earnings of the employee for the year immediately before the date of accident $\times$ % of disablement $\times$ No. of years of award (not exceeding 8)
- Survivor's Pension & Child’s Allowance
  - calculation: 50% of insurable salary
- Orphan’s Pension
- Dependant’s Pension
- Constant Attendance Allowance
- Other allowances

NOTE: Migrant workers who are not insurable in the National Pensions Scheme are covered by the Workmen compensation Act where the benefits are somewhat different

(iii) Social Assistance

**Social Assistance** in the form of social aid is provided to head of households and their dependants when the head is unable to earn his living and has inadequate means to support himself and his dependants. Persons covered are:

Any person who as a result of-
(a) any physical or mental disability
(b) any sickness or accident certified by an approved medical practitioner
(c) abandonment by his spouse or
(d) any sudden loss of employment which has lasted continuously for not less than 6 Months

**Type of assistance provided are:-**

1. Assistance in kind spectacles, wheelchairs, hearing aid

**Assistive Devices**

Until 01 October 2016, Applicants whose annual family income was less than Rs.150,000 were eligible for assertive devices such as hearing aids, spectacles and wheelchairs. Subsequently, The Budget Speech 2016/2017 made provision for the household income threshold for eligibility for hearing aids at Rs.30,000 monthly. This has enabled a greater proportion of families, including women-headed households, to have access to this facility.

2. Social Aid in Cash- Refund of exam fees
3. Allowance to discharges prisoners
4. Allowance to flood victims, fire victims
5. Allowance to centenarians for the purchase of medicine
6. Assistance to twins/triplets
7. Funeral Grant
8. Rent allowance to needy beneficiaries of Basic Retirement Pension, living alone and paying rent
9. Carer's Allowance, in lieu of Child's Allowance and Compassionate Allowance, for a child between the age of 6 months and 15 years where the child suffers from a Permanent disability of at least 60% and is in need of constant care and attention as certified by a Medical Board.

10. Income support scheme - Food Aid

11. Rice and Flour Allowance

12. Bad weather allowance to fishermen

For social assistance there are around, 13,000 cases of which more than 48% are women (around 6,352 cases of abandon women).

E. **Tax System in Mauritius**

The tax system in Mauritius is gender-neutral. This implies there are no discrimination in tax between men and women. Besides, there are no custom duties on certain hygienic products which are consumed by women.