

Government Notice No. 10 of 2026

**THE CONSUMER PROTECTION
(PRICE AND SUPPLIES CONTROL) ACT**

**Regulations made by the Minister under section 35 of the
Consumer Protection (Price and Supplies Control) Act**

1. These regulations may be cited as the Consumer Protection (Pharmaceutical Products) (Amendment No. 2) Regulations 2026.
2. In these regulations –
 - “principal regulations” means the Consumer Protection (Pharmaceutical Products) Regulations 2023.
3. Regulation 2 of the principal regulations is amended by inserting, in the appropriate alphabetical order, the following new definitions –
 - “Director-General” has the same meaning as in the Mauritius Revenue Authority Act;
 - “final consumer” –
 - (a) means the person to whom a classified pharmaceutical product or non-classified pharmaceutical product is sold for his own consumption; but
 - (b) does not include a classified pharmaceutical product or non-classified pharmaceutical product for resale;
 - “maximum retail price”, in relation to a classified pharmaceutical product or non-classified pharmaceutical product, means the aggregate of the cost price and the mark-up;
 - “retailer” means a person who is –
 - (a) the holder of a trade licence;

(b) authorised to sell a classified pharmaceutical product or non-classified pharmaceutical product to a final consumer; and

(c) registered under the Business Registration Act;

“subsidised pharmaceutical product” means a classified pharmaceutical product or non-classified pharmaceutical product listed in the second column of the Sixth Schedule.

4. The principal regulations are amended by inserting, after regulation 7, the following new regulations –

7A. (1) Subject to these regulations, a fixed subsidy as specified in the fourth column of the Sixth Schedule shall be payable to a wholesaler who sells a subsidised pharmaceutical product to a retailer or final consumer.

(2) For the purpose of paragraph (1), no fixed subsidy shall be payable for a subsidised pharmaceutical product whose maximum retail price is below the amount specified in the fifth column of the Sixth Schedule.

(3) The fixed subsidy under paragraph (1) shall be payable to a retailer who is not also a wholesaler in respect of his stock of subsidised pharmaceutical product –

(a) held on the date of coming into operation of these regulations; and

(b) sold to the final consumer within 3 months from the end of the month in which these regulations come into operation.

(4) The maximum retail price of a subsidised pharmaceutical product shall be reduced by the amount to the subsidy payable under paragraph (1).

(5) The price at which a subsidised pharmaceutical product is sold by a wholesaler to a retailer shall not include –

- (a) the fixed subsidy; and
- (b) the retail margin of the retailer.

(6) In this regulation –

“wholesaler” includes an importer or manufacturer of a subsidised pharmaceutical product.

7B. (1) Notwithstanding regulation 7, every importer shall, prior to selling or supplying a subsidised pharmaceutical product, affix a label to every pack, packet or container of the product, indicating the subsidised maximum retail price.

(2) Every retailer shall, prior to selling a subsidised pharmaceutical product, indicate to every pack, packet or container of the product, the subsidised maximum retail price.

7C. Every person who is eligible to the fixed subsidy under regulation 7A shall –

- (a) electronically register with the Director-General; and
- (b) provide –
 - (i) details of his bank account in which the fixed subsidy will be credited; and
 - (ii) such other particulars as the Director-General may require.

7D. (1) For the purpose of regulation 7A, every registered retailer and wholesaler shall electronically submit to the Director-General a return giving details of his stock of consumer goods on the date of coming into operation of these regulations and such other particulars as the Director-General may require.

(2) The return under paragraph (1) shall be submitted not later than one week after the date of coming into operation of these regulations.

(3) The Director-General shall, on request, submit to the Permanent Secretary the details of stock of subsidised pharmaceutical products.

(4) Every registered retailer and wholesaler shall electronically submit to the Director-General –

- (a) a monthly return of the purchases, including imports, and sales of subsidised pharmaceutical products and provide details thereof; and
- (b) such other particulars as the Director-General may require.

(5) The first monthly return required to be submitted under paragraph (4) shall include details of purchases and sales of subsidised pharmaceutical products from the date of coming into operation of these regulations up to the last day of the month.

(6) The monthly return shall be submitted not later than 20 days after the end of the month to which it relates.

(7) No retailer, who is not also a wholesaler, shall submit the monthly return referred to in paragraph (4) in respect of any month where the total number of each type of subsidised pharmaceutical product declared in the returns submitted for preceding months exceeds the corresponding number declared in the return submitted under paragraph (1).

7E. (1) The Director-General shall pay to an eligible retailer or wholesaler the fixed subsidy referred to in regulation 7A on the basis of the returns submitted under regulation 7D.

(2) The payment under paragraph (1) shall be made by crediting the bank account provided by the eligible person under regulation 7C.

(3) Where a retailer or wholesaler is paid any sum in excess of the amount of subsidy to which he is entitled or has provided false, incorrect, incomplete or inaccurate information to the Director-General, the Director-General may recover any excess amount of the subsidy or subsidy –

- (a) by making such deductions from any subsequent subsidy payable to the retailer or wholesaler; or
- (b) by sending a claim to the retailer or wholesaler for repayment of the excess amount of subsidy or subsidy, as the case may be, within 28 days of the date of the claim.

(4) Where a retailer or wholesaler is paid any subsidy to which he is not entitled or qualified to receive or which he was disqualified from receiving, the amount of the subsidy may be recovered by the Director-General in the same manner as income tax is recoverable under Part IVC of the Mauritius Revenue Authority Act.

(5) (a) Subject to subparagraphs (b) and (c), where a subsidy is paid in a bank account under regulation 7E(2) and it is subsequently found that the subsidy should not have been so paid, the bank shall, on receipt of a notice in writing from the Director-General, refund the amount so paid to the Director-General and debit the bank account accordingly.

(b) Where a bank account is closed, the bank shall not be required to refund to the Director-General the amount paid under regulation 7E(2).

(c) Where the amount standing in the bank account is less than the amount paid under regulation 7E(2), the bank shall refund only the amount standing in the bank account.

(6) Notwithstanding any other enactment but subject to paragraph (7), where a refund is made under paragraph (5), no action shall lie against the bank in respect of the amount so refunded.

(7) Paragraph (6) shall not prejudice the right of any interested person to claim from the Director-General the amount refunded to him under paragraph (5).

5. The principal regulations are amended by adding the Sixth Schedule set out in the Schedule to these regulations.

6. The Consumer Protection (Pharmaceutical Products) (Amendment) Regulations 2025 are revoked.

7. (1) Subject to this regulation, these regulations shall come into operation on 1 February 2026.

(2) Regulation 6 shall be deemed to have come into operation on 15 January 2026.

Made by the Minister on 16 January 2026.

SCHEDULE

[Regulation 5]

SIXTH SCHEDULE

[Regulation 2]

Item no.	Pharmaceutical products	Unit of subsidy	Fixed subsidy (Rs)	Minimum retail price
1.	Anti-diabetic medicines	per box	50	100 rupees
2.	Anti-hypertensive medicines	per box	50	100 rupees
3.	Cardiovascular medicines	per box	50	100 rupees
