

*Government Notice No. 69 of 2025*

**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 (Consumer Goods) (Maximum Mark-Up) (Amendment No. 3) Regulations 2025.

2. In these regulations –

“principal regulations” means the Consumer Protection (Consumer Goods) (Maximum Mark-Up) Regulations 1998.

3. Regulation 2 of the principal regulations is amended by inserting, in the appropriate alphabetical order, the following new definitions –

“consumer goods” means goods specified in the second column of the Fourth Schedule;

“Director-General” has the same meaning as in the Mauritius Revenue Authority Act;

“final consumer” –

(a) means the person to whom consumer goods are sold for own consumption; but

(b) does not include any consumer goods for resale;

“fixed subsidy” means the subsidy –

(a) applicable to the maximum retail price of the consumer goods;

(b) expressed in rupees per kilogramme or per litre, as specified in the fourth column of the Fourth Schedule; and

- (c) applicable only to a retail pack size not exceeding the maximum pack size specified in the fifth column of the Fourth Schedule;

“retailer” means a person who is –

- (a) the holder of a trade licence;
- (b) authorised to sell consumer goods to a final consumer; and
- (c) registered under the Business Registration Act;

4. The principal regulations are amended –

- (a) by inserting, after regulation 5, the following new regulations –

**5A.** (1) Subject to these regulations, a fixed subsidy shall be payable to a wholesaler who sells consumer goods specified in the Fourth Schedule to a retailer or final consumer.

(2) The fixed subsidy required under paragraph (1) shall be payable to a retailer who is not also a wholesaler in respect of his stock of consumer goods –

- (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.

(3) Where consumer goods are not sold in the corresponding unit specified in the third column of the Fourth Schedule, the subsidy payable under paragraphs (1) and (2) shall be calculated proportionately.

(4) The maximum retail price of consumer goods shall be reduced by an amount equivalent to the subsidy payable under paragraphs (1) and (2).

(5) The price at which consumer goods are 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 consumer goods.

**5B.** Every person who is eligible to the fixed subsidy referred to in regulation 5A 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.

**5C. (1)** For the purpose of regulation 5A, 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 consumer goods.

(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 consumer goods 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 consumer goods 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 consumer goods declared in the returns submitted for preceding months exceeds the corresponding number declared in the return submitted under paragraph (1).

**5D.** (1) The Director-General shall pay to an eligible retailer or wholesaler the fixed subsidy referred to in regulation 5A on the basis of the returns submitted under regulation 5C.

(2) The payment under paragraph (1) shall be made by crediting the bank account provided by the eligible person under regulation 5B.

(3) Where a retailer or wholesaler –

- (a) is paid any sum in excess of the amount of subsidy to which he is entitled; or
- (b) 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 –

- (i) by making such deductions from any subsequent subsidy payable to the retailer or wholesaler; or
- (ii) 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 paragraph (5D)(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 paragraph (5D)(2).

(c) Where the amount standing in the bank account is less than the amount paid under paragraph (5D)(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).

(b) by adding the Fourth Schedule set out in the Schedule to these regulations.

6. These regulations shall come into operation on 26 August 2025.

Made by the Minister on 22 August 2025.

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**SCHEDULE**  
[Regulation 4(b)]  
  
**FOURTH SCHEDULE**  
[Regulations 2, 5A and 5C]

Item no.	Consumer goods	Unit of subsidy	Fixed subsidy (Rs)	Maximum pack size
1.	Milk powder	per kg	50	5 kilogrammes
2.	Edible oil (Soyabean oil and vegetable oil)	per litre	15	2.5 litres
3.	Processed cheese, excluding sliced cheese	per 250 grammes	10	500 grammes
4.	Infant milk powder	per 900 grammes	55	1 kilogramme
5.	Baby diapers	per 50 diaper	25	200 diapers

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