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# INDIA - MAURITIUS CECPA

A Key Instrument  
to Reinforce Economic Ties

A Guide to Business Development

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**Ken Poonoosamy**  
Chief Executive Officer  
Economic Development Board

## FOREWORD

The coming into operation of the Comprehensive Economic Cooperation and Partnership Agreement (CECPA) on 01 April 2021 marks another milestone in the bilateral relations that exist between India and Mauritius. It lays the foundation of a new stage of economic cooperation that will usher deeper and faster growing trade & investment ties between our two nations.

This guidebook provides an overview of the emerging opportunities offered by CECPA which is aimed at strengthening and enhancing the trade and economic cooperation, liberalise, and promote trade in goods and services, and explore new areas of economic cooperation amongst others.

As Mauritius seeks to further diversify its exports of goods and services and embark on a post Covid-19 economic recovery, Mauritius can leverage this flagship agreement with India.

“ The agreement confers Mauritian operators preferential access to a market that is expected to become a USD 5 trillion economy by 2027-28 and the world’s third largest economy by 2030. ”

An analysis of the potential for medical devices demonstrates the burgeoning opportunities for export of Mauritian products to India. In 2019, medical devices produced in Mauritius and exported to the Indian market stood at around USD 8.5 million while the total import for the same product to India scaled up to USD 310 million in the same period, on the back of a 20% year-on-year growth. The opportunity to considerably increase our exports just on this item with preferential access is thus significant. Along the same line, there exists substantial potential for exports for other product categories.

On the other hand, Mauritius, through its myriad of bilateral and multi-lateral agreements provide preferential access to almost 70% of the world market that Indian operators can leverage. Additionally, India is fast emerging as a net exporter of professional services. Therefore, aligning the African Continental Free Trade Area and the Mauritius-India CECPA can be a game changer for Indian companies to tap into the African market through Mauritius.

We hope that this handbook gives a proper insight on the considerable opportunities under the CECPA agreement and proves to be a useful business guide to make the most of CECPA for a more enduring, time tested and solid partnership between India and Mauritius.





INTRODUCTION  
CHAPTER 1



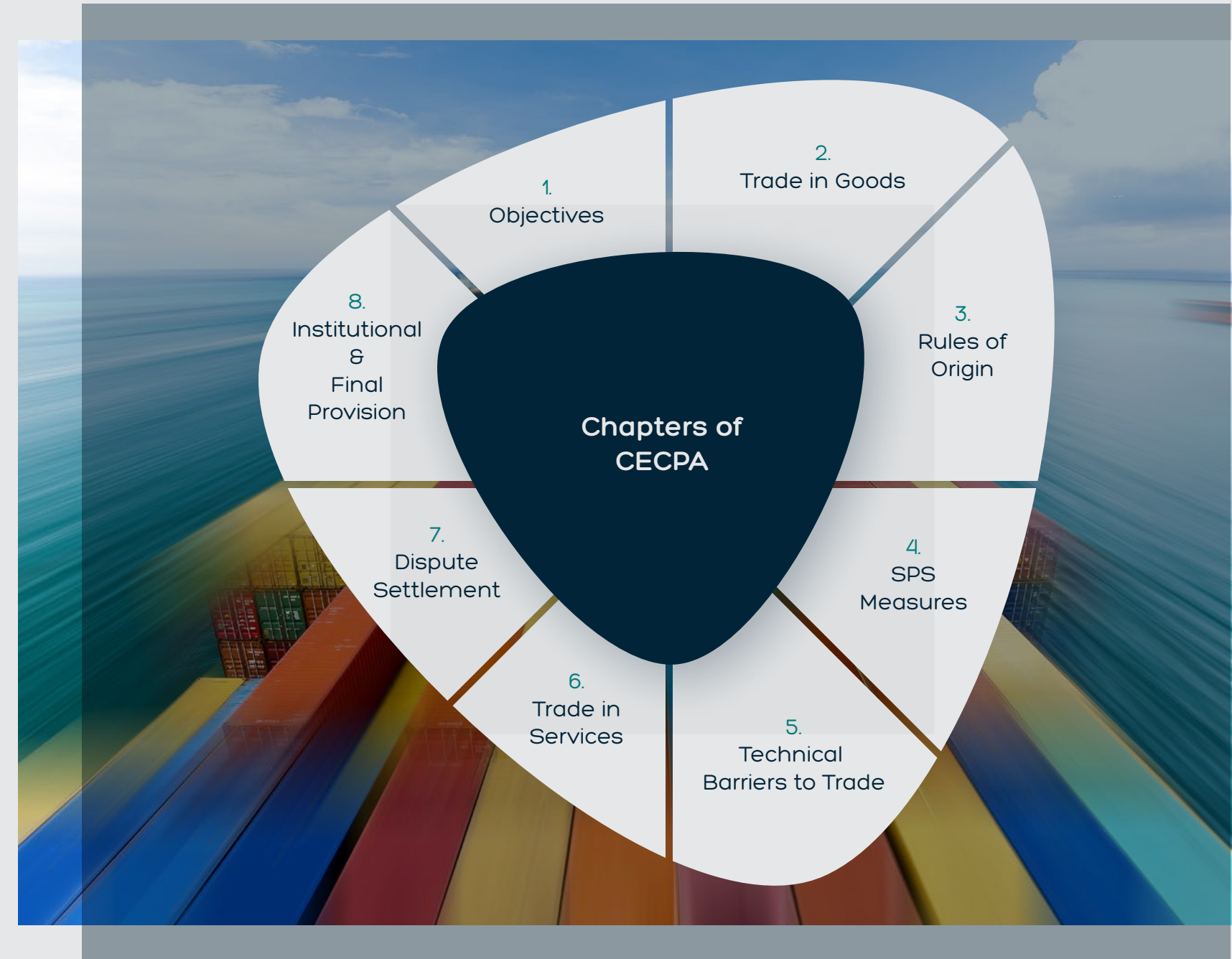


## 1.1 Overview of CECPA

Mauritius and India signed a Comprehensive Economic Cooperation and Partnership Agreement (CECPA) on 22 February 2021. This partnership agreement is the first of its kind signed by India with an African country. This bilateral agreement covers trade in goods & services, investment, technical assistance, and economic cooperation.

CECPA represents an important milestone in the trade and economic relationship between Mauritius and India, providing access to a market of more than 1.3 billion inhabitants to Mauritius. It is to be noted that India is one of the largest trading partners for Mauritius. In 2019, the main import partners of Mauritius were India, China, South Africa, France, UAE and UK, as per International Trade Centre (ITC).

The signature of this agreement lays the foundation of a new phase of deeper and faster growing trade & investment ties between both countries. It comes at an opportune time where the Indian consumption profile is undergoing a massive transformation. According to the World Economic Forum report titled 'Future of Consumption in Fast-Growing Consumer Markets 2019', growth in income will transform India from a bottom-of-the pyramid economy to a truly middle-class led one, with consumer spending growing from USD 1.5 trillion today to nearly USD 6 trillion by 2030.







## 1.2 Objectives of CECPA

The objectives of the CECPA are to:

- Strengthen and enhance the trade and economic cooperation between the Parties;
- Liberalise and promote trade in goods in accordance with Article XXIV of the General Agreement on Trade and Tariffs;
- Liberalise and promote trade in services in accordance with Article V of the General Agreement on Trade in Services, including promotion of mutual recognition of professions;
- Improve the efficiency and competitiveness of the Parties' manufacturing and services sectors and expand trade and investment between them, including joint exploitation of commercial and economic opportunities in non-Parties;
- Explore new areas of economic cooperation and develop appropriate measures for closer economic cooperation between the Parties;
- Revitalise, enhance and reinforce the economic and social cooperation between the parties;
- Build upon the Parties' commitments at the World Trade Organization.





## 1.3 Key Components of CECPA

The 3 key components of the Agreement are: Trade in Goods, Trade in Services and Economic Cooperation. The Economic Cooperation part is yet to be signed.

### 1.3.1 Trade in Goods

Mauritius is set to benefit from preferential market access on a list of 615 products, covering key products such as special sugar, garments, medical devices, spirits and rum amongst others. The market access offers for Mauritius under the CECPA include:

- Duty free access on 376 products.
- 40 000 tons at 10% duty compared to 100% duty on Special Sugar.
- 2 million litres of beer at 50% duty, compared to 150% duty.

- 5 million litres on rum at 50% duty compared to existing duty of 150%.
- 5000 litres at 50% duty compared to current duty of 150% on Fruit Wine.
- 5 million pieces duty free on Garments.
- 7000 tons duty free access on Canned Tuna.

The CECPA text includes provisions for discussions on additional market access on a range of goods including medical devices, food preparations, ethyl alcohol, medicinal preparations, detergents, soaps, clock and watch parts, jewellery, amongst others.

Mauritius, on the other hand, will provide preferential access on 310 products, with Tariff Rate Quotas on 88 products.





### 1.3.2 Trade in Services

The CECPA contains a comprehensive Chapter on Services aimed at improving bilateral trade in services. Both sides have taken commitments in some 31 sub sectors, including insurance and insurance related services, banking and other financial services, telecommunication, professional services such as accounting, auditing, market research, architectural, engineering, veterinary services, distribution services, tourism and travel related services, translation, and interpretation services.

### 1.3.3 Economic Cooperation

Some 25 areas of cooperation have been agreed under the General Economic Cooperation Chapter including robotics, pharmaceutical industry, ICT, financial sector, health, education amongst others. The CECPA is therefore seen as a crucial instrument in supporting Mauritius in its economic measures such as Artificial Intelligence (AI) and Fintech. In addition, it has a regional dimension providing a framework for Indian investors to establish special economic zones (SEZs) in Mauritius for production and subsequent exports to the African market. It equally provides for India-Mauritius joint partnership in exploring common development opportunities in various African countries.

Mauritius and India are committed to conclude consultations on the Economic Cooperation chapter within the next two years.





## 1.4 Rules of Origin under the CECPA

The rules of origin under the CECPA are product specific rules (PSR). For some categories of products, an alternative to the value addition rule is proposed and comprise of a 'change in tariff heading (CTH). The list of PSR is at Annex 1.

The Value Added is calculated as follows:

$$\text{Value Addition} = \frac{\text{FOB Value of Export Product} - \text{CIF Value of Non-Originating Materials}}{\text{FOB Value of Export Product}}$$





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IN INDIA OF THEIR IMPERIAL MAJESTIES  
KING GEORGE V AND QUEEN MARY  
ON THE SECOND OF DECEMBER MCMXI

# INDIA AT A GLANCE

## CHAPTER 2





## 2.1 Country Brief

India is the world's sixth-largest economy by nominal GDP and the third-largest economy by purchasing power parity and is expected to become the third largest world economy by 2030. It has a population of more than 1.3 billion people and the country is subdivided into 28 states and 8 Union Territories. With an area of 3.287 million km<sup>2</sup>, India is the 7th largest country in the world. India is known for its rich diversity of culture, tradition, religion as well as languages. There are more than 19,500 languages in India, nearly 400 of which are spoken by more than 200,000 people. Over the past decade, the country's integration into the global economy has been accompanied by robust and sustained economic growth. India has now emerged as a global player together with a very young population whereby over 65% of its inhabitants are aged under 35.

## 2.2 India Country Profile



**Time Zone:**  
GMT +5 :30 Hrs

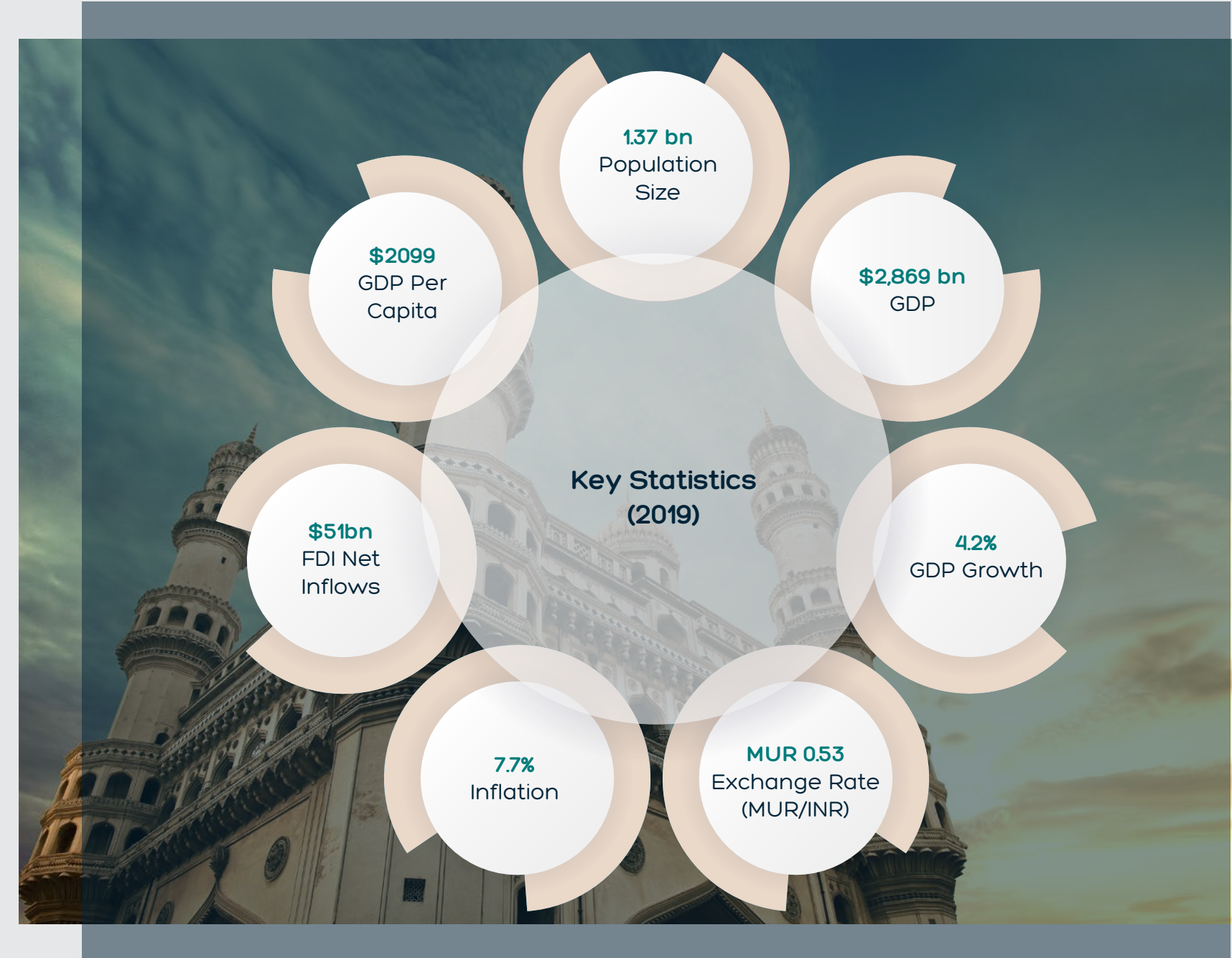


**Capital:**  
New Delhi



### **Metropolitan Cities:**

Delhi, Mumbai, Kolkata, Chennai, Bangalore, Hyderabad, Ahmedabad, Pune, Vishakhapatnam, Kanpur, Surat, Jaipur, Nagpur, Patna, Salem, Coimbatore





## Country Rankings (2019)



68/141  
Global Competitiveness Index



63/190  
Ease of Doing Business



134/176  
ICT Development Index



44/160  
Logistics Performance Index



80/190  
Trading Across Borders Index



Source: Statistics Mauritius, WEF, ITC Trade Map, Internal Communication Union



## 2.3 Indian States and Territories



Image Source: <https://www.mapsofindia.com/>

Each state of India has its own administrative, legislative, and judicial capital with each having its own specificities, tariff, and entry procedures.

Table 2.1: Indian States and Union Territories by GDP

Rank	State/Union Territory	Nominal GDP USD Billion	Data Year
1	Maharashtra	400	2019-20
2	Tamil Nadu	300	2020-21
3	Uttar Pradesh	240	2020-21
4	Karnataka	230	2020-21
5	Gujarat	230	2019-20
6	West Bengal	180	2019-20
7	Telangana	140	2020-21
8	Andhra Pradesh	140	2019-20
9	Rajasthan	130	2020-21
10	Madhya Pradesh	130	2020-21
11	Kerala	120	2019-20
12	Delhi	120	2020-21
13	Haryana	110	2020-21
14	Bihar	86	2019-20
15	Punjab	76	2020-21
16	Odisha	71	2020-21
17	Assam	49	2019-20
18	Chhattisgarh	49	2020-21
19	Jharkhand	46	2019-20
20	Uttarakhand	35	2019-20
21	Jammu & Kashmir	25	2020-21
22	Himachal Pradesh	22	2020-21



Rank	State/Union Territory	Nominal GDP USD Billion	Data Year
23	Goa	11	2020-21
24	Tripura	8.4	2020-21
25	Chandigarh	5.9	2018-19
26	Puducherry	5.3	2019-20
27	Meghalaya	4.9	2020-21
28	Sikkim	4.6	2019-20
29	Nagaland	4.5	2019-20
30	Manipur	4.5	2019-20
31	Arunachal Pradesh	3.8	2019-20
32	Mizoram	3.7	2019-20
33	Andaman & Nicobar Islands	1.2	2018-19







### 2.3.1 State and Union Territory, Ease of Doing Business Ranking

In recent years India has embarked on reforming its economy with the objective of enhancing its business environment and making it more conducive to attract foreign investment. India's Ease of Doing Business ranking has thus improved from 142 in 2014 to 63 in 2019. The reform programme involves the Indian states and union territories in implementing measures to improve their own business environment and they are ranked against each other annually.

Table 2.2: State and Union Territory, Ease of Doing Business Ranking

State / Union Territory	2015 Rank	2016 Rank	2017 Rank	2019 Rank
Andhra Pradesh	2	1	1	1
Uttar Pradesh	10	14	12	2
Telangana	13	1	2	3
Madhya Pradesh	5	5	7	4
Jharkhand	3	7	4	5
Chhattisgarh	4	4	6	6
Himachal Pradesh	17	17	16	7
Rajasthan	6	8	9	8
West Bengal	11	15	10	9
Gujarat	1	3	5	10
Uttarakhand	23	9	11	11
Delhi	15	19	23	12
Maharashtra	8	10	13	13
Tamil Nadu	12	18	15	14
Lakshadweep	-	-	34	15
Haryana	14	6	3	16
Karnataka	9	13	8	17
Daman & Diu	-	23	24	18
Punjab	16	12	20	19
Assam	22	24	17	20
Jammu & Kashmir	29	31	22	21
Andaman & Nicobar Islands	25	31	31	22



State / Union Territory	2015 Rank	2016 Rank	2017 Rank	2019 Rank
Dadra & Nagar Haveli	-	25	26	23
Goa	19	21	19	24
Mizoram	28	29	30	25
Bihar	21	16	18	26
Puducherry	20	26	27	27
Kerala	18	20	21	28
Odisha	7	11	14	29
Tripura	26	22	25	29
Nagaland	31	26	28	29
Chandigarh	24	31	29	29
Manipur	-	28	32	29
Sikkim	27	30	33	29
Meghalaya	30	31	34	29
Arunachal Pradesh	32	31	34	29





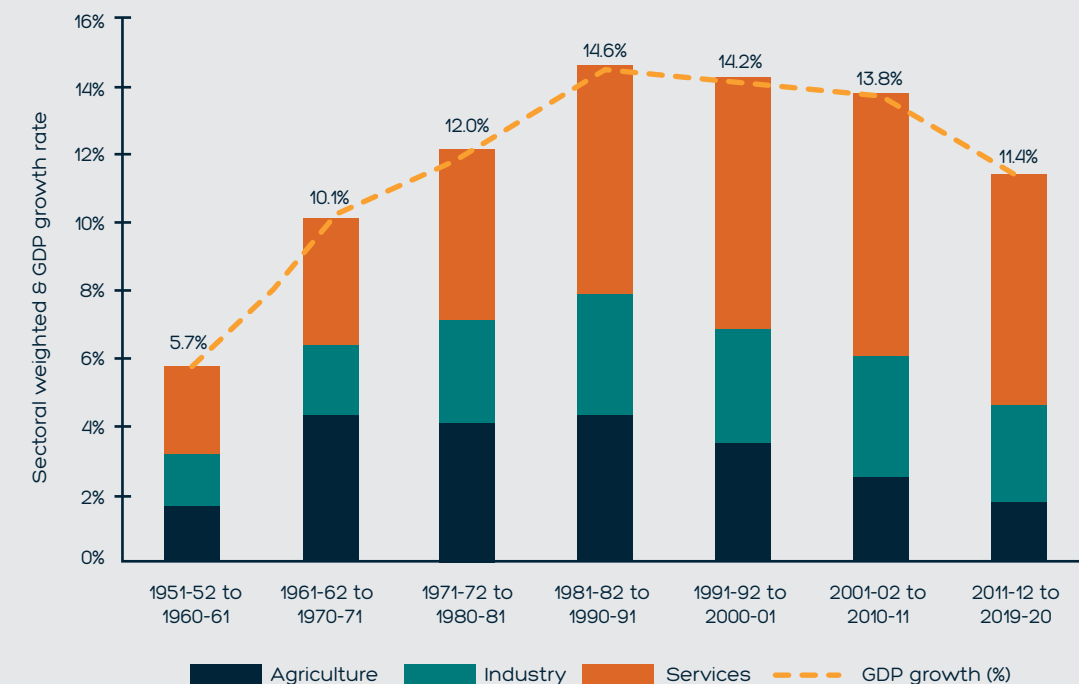


## 2.4 Evolution of the Indian Economy

Since its independence, India has emerged as one of the fastest growing major economy in the world and is expected to be among one of the top three economic powers in the world by 2030. Its economic advancement since the last 74 years has been commemorated by significant milestones and reforms in a number of economic indicators.

India's recent growth and development has been one of the most noteworthy achievements of our times. Over seven decades since independence, India has brought about a historic transformation to its economy by transiting from an agriculture-based economy to a more service-oriented economy. This is evident from Figure 2.1 that showcases the monotonically decreasing GDP share of Agriculture and the increasing relevance of Industry and Services.

Figure 2.1: Sectoral Contribution to GDP







In 1991, the process of economic liberalization for India started with the introduction of the Industrial Policy. This policy was a big reform to the Indian economy and brought about a number of changes including emergence of a strong and competitive private sector as well as foreign investment. India is now home to globally recognized companies in pharmaceuticals, steel, information and space technologies, and an ever-growing influence on the international stage.

The growth of the services sector in India has contributed massively to the transformation of the Indian economy. This sector is not only the dominant sector in India's GDP but has also attracted foreign investment flows. New Service clusters such as Information Technology and telecommunications have transformed the landscape, creating new opportunities such as e-commerce and start-ups. India's IT skills are renowned the world over. Today, India has one of the fastest growing service sectors in the world and is emerging as a prominent contributor to national and states' incomes, trade flows and foreign Direct Investment.

India's development journey has also been marked by several other factors such as a rise in income, life expectancy and literacy rate. Life expectancy has more than doubled, literacy rates have quadrupled, health conditions have improved, and a sizeable middle class has emerged.



## 2.4.1 Recent Developments in the Indian Economy

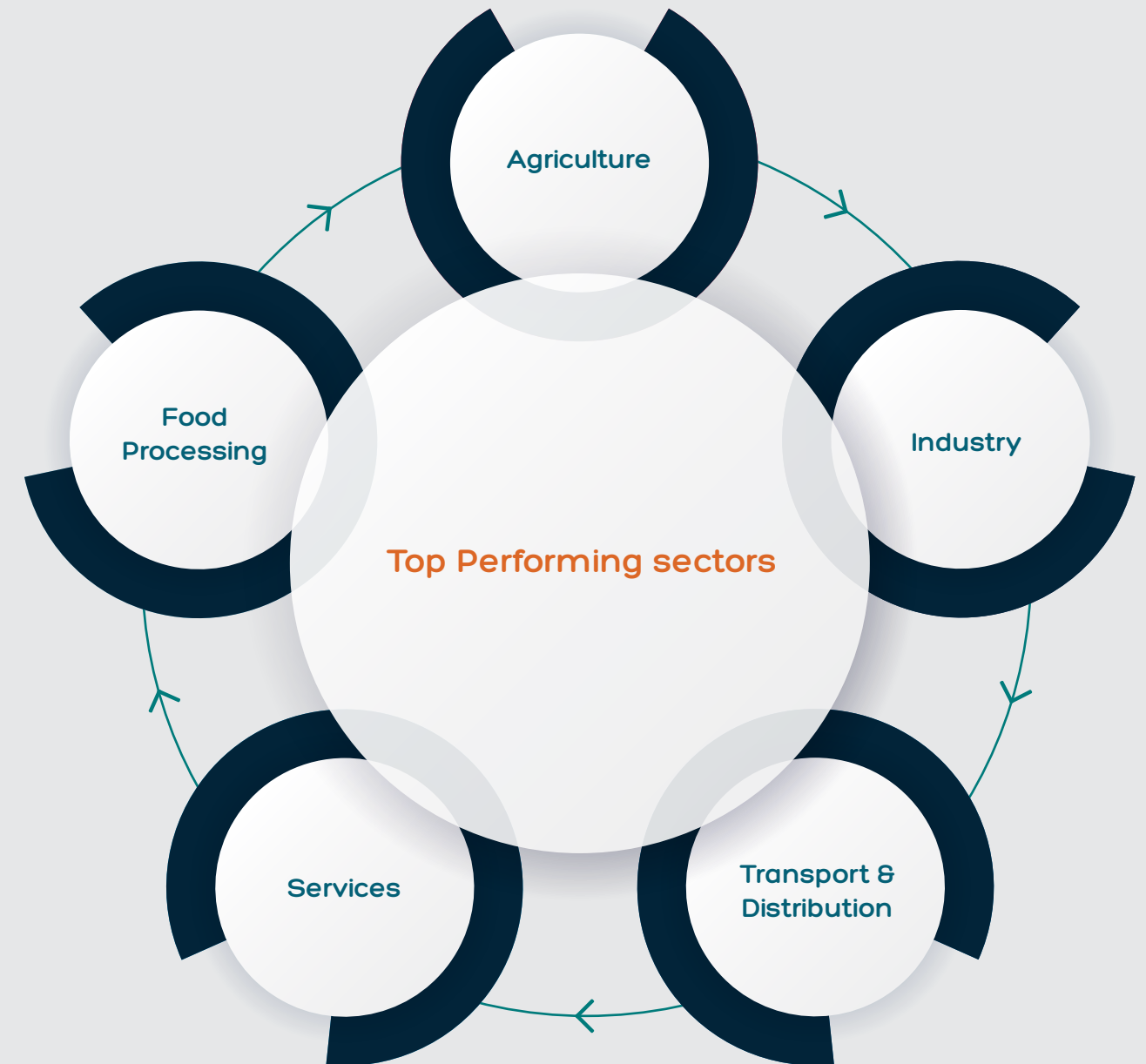
With the outbreak of COVID-19 in 2020, the economic activity has been brought to a halt. To circumvent the adverse effects of the current pandemic, the Indian Government has announced certain policy reforms and stimulus initiatives to reach a USD 5 trillion GDP.

Without considering the adverse impact of COVID-19, the economy was expected to reach this objective with the agriculture, industry and services sector growing at compound annual growth rate (CAGR) of 7.5%, 9.0% and 11.4% respectively by 2024-25. However, on realistic grounds and considering the impact of the pandemic, it is now envisioned that India will become a USD 5 trillion economy by 2027-2028. These scenarios depict the potential of India to have superior growth potential relative to other developed nations.

To achieve the USD 5 trillion economy, a number of monetary and fiscal policy measures have been taken by the Government and the Reserve Bank of India to support vulnerable firms and households, expand service delivery with increased spending on health and social protection and cushion the impact of the crisis on the economy. As a result of these pre-emptive actions, the Indian economy is projected to pick up with a strong base effect in 2022, with growth anticipated to stabilize at around 6 - 6.5 percent thereafter.

Besides these, India is also engaging in a number of reforms to improve its business environment. Several initiatives have been undertaken in the following areas : Goods and Services Tax, Insolvency and Bankruptcy Code, Startup India and Digital India. Reforms in these areas have helped the Indian economy to improve its ranking in the World Bank's Ease of Doing Business report by 79 positions over five years (2014 -19). In the recent World Bank's ease of doing business 2020 report, the country jumped to 63<sup>rd</sup> position, among 190 nations. These reforms have played a major role in India's reputation, making it one of the few bright spots, underpinned by a stable macro economy with declining inflation and improving fiscal and external balances.

## 2.4.2 Top Performing sectors of the Indian Economy







## 2.4.3 Advantage India

### Strong Demographic Dividend

- By 2030: Average age of India's workforce will be 32 years
- Window of demographic dividend opportunity available till 2055

### Vast Market Base

- 2<sup>nd</sup> largest population base
- By 2030: One in two households expected to be middle-class

### Rapid Liberalizing Economy

- Several industries deregulated, state owned enterprises privatised & Government opened its doors to FDI
- India's FDI's policies have been progressively & steadily liberalised with a number of FDI reforms

### Growing Skilled Workforce

- Required to create 8.1 million jobs annually, India has steadily increased budget allocation
- By 2030: India projected to have a skilled labour surplus of 245 million workers





## 2.5 Trade Performance

After being a member of the General Agreement on Tariffs and Trade (GATT) since 1948, India joined the World Trade Organisation (WTO) in 1995 and provides Most-Favoured-Nation (MFN) treatment. Today, the Indian economy engages with the rest of the global economy more than ever, particularly through international trade.

The last two decades have seen an exponential rise in trade in India, with the domestic economy growing in leaps and bounds. This growth has helped the Indian domestic economy to grow steadily leading to an increase in the average per capita income of workers within the country. In turn, this has also helped in growing the overall GDP of the country.

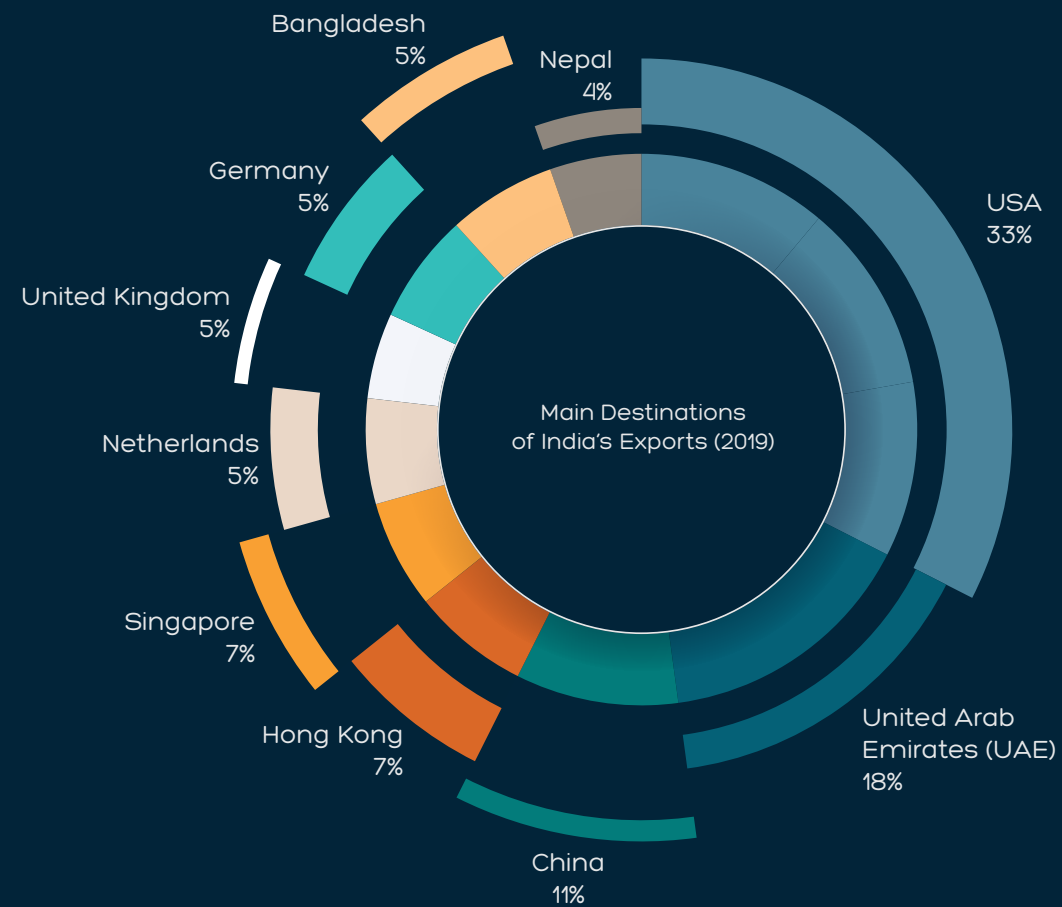


## 2.5.1 Export and Import by Leading Destination

Figure 2.2 below illustrates the top 10 destination of India's exports. The largest destination for India's export is the United States of America (33%) followed by the United Arab Emirates (18%) and other countries in Asia such as China (11%), Hongkong (7%) and Singapore (7%).

The value of merchandise exports from India totalled USD 275 billion in 2020. Overall commodity exports from India decreased by 14.7% in 2020 compared to 2019. Merchandise exports decreased by USD 47 billion in 2020 (the value of merchandise exports from India amounted to USD 322 billion in 2019)

Figure 2.2 Main Destinations of India's Exports (2019)



Source: ITC Trade Map





As depicted in Figure 2.3, India's Top 10 import sources are quite diversified. The biggest source of imports is China (26%), followed by the United States (13%), UAE (11%), Saudi Arabia (10%) and other countries mostly from the Asian continent. India's imports from China are significantly led by electrical machinery, mechanical appliances and organic chemicals whilst those from the USA are dominated by petroleum products, precious stones and electrical machinery.

The value of merchandise imports to India totalled USD 367 billion in 2020. Overall commodity imports to India decreased by 23% in 2020 compared to 2019. Merchandise imports decreased by USD 110 billion in 2020 (the value of merchandise imports to India was equal to USD 477 billion in 2019)

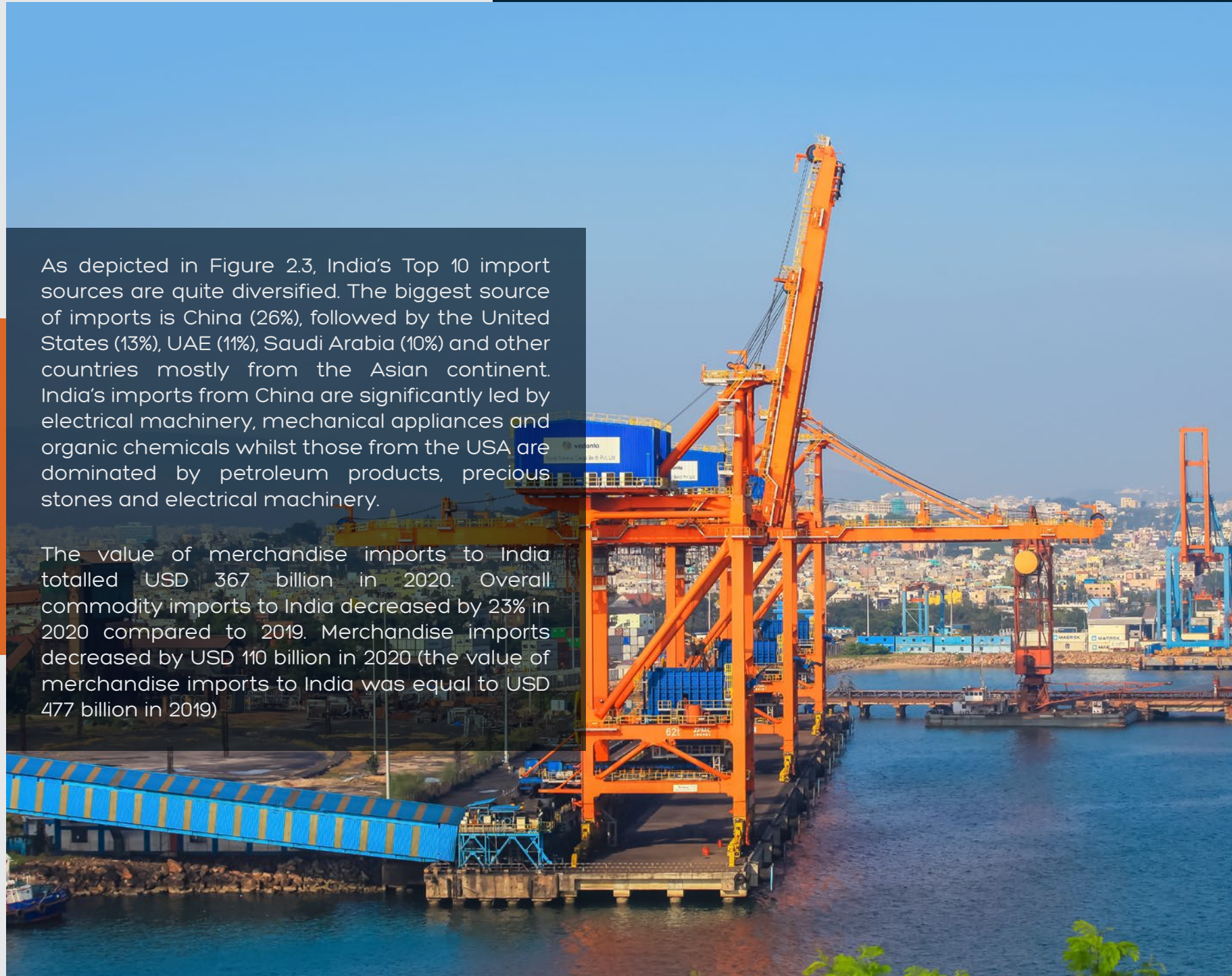
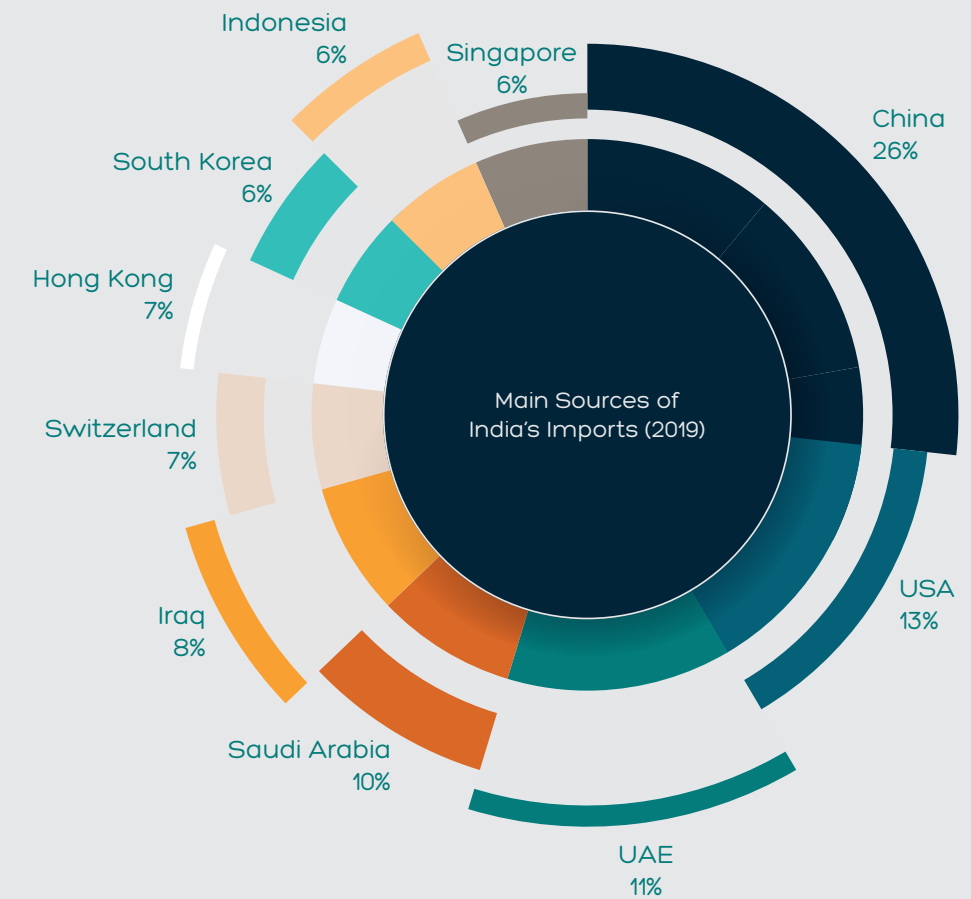


Figure 2.3: Main Sources of India's Imports (2019)



Source: ITC Trade Map





## 2.5.2 Sectoral Diversification in Products - Exports & Imports

In recent years, India's share in goods exports has stagnated, registering USD 324 billion and USD 322 billion in 2018 and 2019 respectively while Imports on the other hand has drifted down from USD 509 billion in 2018 to USD 477 billion in 2019.

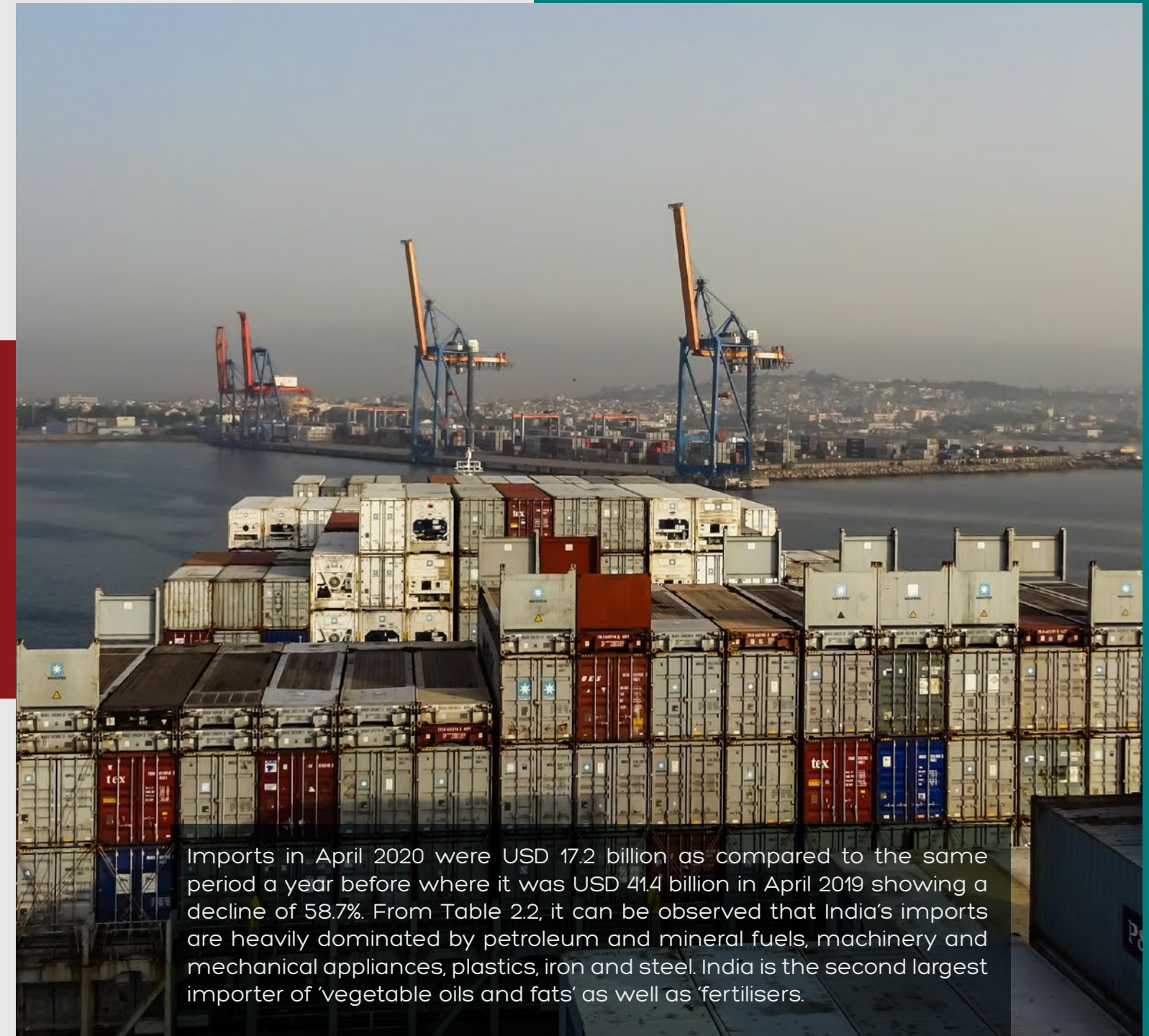
Exports in April 2020 were USD 10.36 billion, as compared to USD 26.07 billion in April 2019, exhibiting a negative growth of (-) 60.28 per cent. The decline in exports has been mainly due to the ongoing global slowdown, which got aggravated due to the current Covid-19 crisis. The latter resulted in large scale disruptions in supply chains and demand resulting in cancellation of orders. As per Table 2.1, the product composition of exports stayed moderately uniform towards mineral products, precious stones and metals, machinery, pharmaceutical products, chemicals and textiles. The increasing share of machinery and electrical equipment, over the recent years, can be attributed to a shift towards medium technology exports with enhanced value added.



Table 2.1: Top 15 Product Categories Exported by India in 2019

No.	Product Description	USD M	Share in world exports (%)	Ranking in world exports
1	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	44,533	2.2	14 <sup>th</sup>
2	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	36,734	5.7	6 <sup>th</sup>
3	Machinery, mechanical appliances, nuclear reactors, boilers; parts thereof	21,264	1	24 <sup>th</sup>
4	Organic chemicals	18,247	4.5	8 <sup>th</sup>
5	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	17,413	1.1	22 <sup>nd</sup>
6	Pharmaceutical products	16,264	2.6	11 <sup>th</sup>
7	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	14,941	0.5	26 <sup>th</sup>
8	Iron and steel	9,774	2.6	13 <sup>th</sup>
9	Articles of apparel and clothing accessories, not knitted or crocheted	8,362	3.7	6 <sup>th</sup>
10	Articles of apparel and clothing accessories, knitted or crocheted	7,880	3.3	7 <sup>th</sup>
11	Plastics and articles thereof	7,351	1.2	22 <sup>nd</sup>
12	Articles of iron or steel	7,251	2.4	12 <sup>th</sup>
13	Cereals	7,067	6.7	7 <sup>th</sup>
14	Fish and crustaceans, molluscs and other aquatic invertebrates	6,300	5	4 <sup>th</sup>
15	Cotton	6,003	11.2	3 <sup>rd</sup>

Source: ITC Trade Map



Imports in April 2020 were USD 17.2 billion as compared to the same period a year before where it was USD 41.4 billion in April 2019 showing a decline of 58.7%. From Table 2.2, it can be observed that India's imports are heavily dominated by petroleum and mineral fuels, machinery and mechanical appliances, plastics, iron and steel. India is the second largest importer of 'vegetable oils and fats' as well as 'fertilisers'.



Table 2.2: Top 15 Product Categories Imported by India in 2019

No.	Product Description	USD M	Share in world imports (%)	Ranking in world imports
1	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	1,526,722	6.6	4 <sup>th</sup>
2	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	589,081	9.1	4 <sup>th</sup>
3	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	508,463	1.7	15 <sup>th</sup>
4	Machinery, mechanical appliances, nuclear reactors, boilers; parts thereof	444,791	1.9	14 <sup>th</sup>
5	Organic chemicals	205,333	4.6	5 <sup>th</sup>
6	Plastics and articles thereof	146,232	2.3	13 <sup>th</sup>
7	Iron and steel	118,002	3	10 <sup>th</sup>
8	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	98,306	10.4	2 <sup>nd</sup>
9	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	95,065	1.5	16 <sup>th</sup>
10	Fertilisers	71,907	10.6	2 <sup>nd</sup>
11	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	68,113	5.4	5 <sup>th</sup>
12	Miscellaneous chemical products	57,743	2.7	13 <sup>th</sup>
13	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	53,764	0.4	45 <sup>th</sup>
14	Copper and articles thereof	51,885	3.4	6 <sup>th</sup>
15	Articles of iron or steel	50,235	1.6	18 <sup>th</sup>



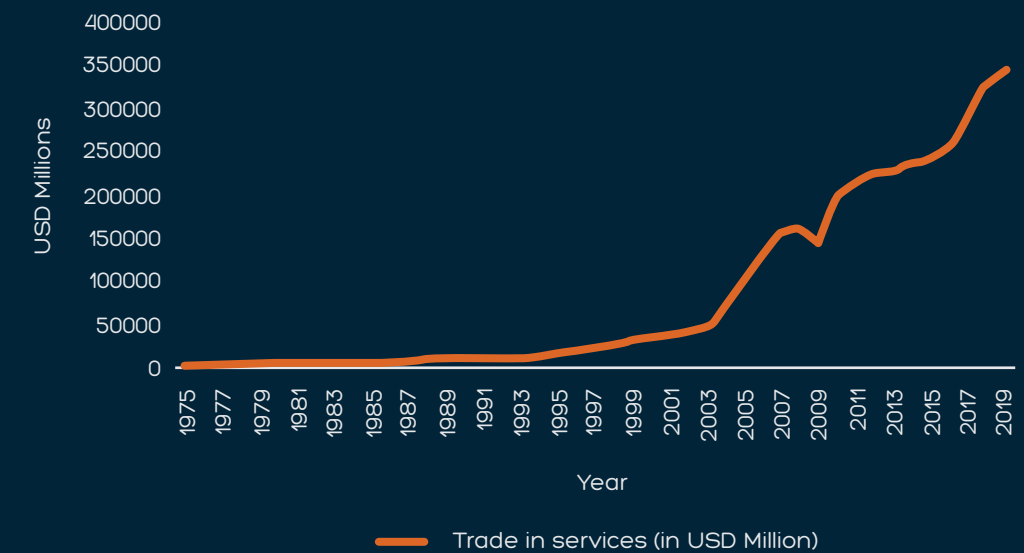




Figure 2.4: Trade in services from 1975 - 2019 (in USD millions)

### 2.5.3 Composition of Trade in Services

In 1975, trade in services represented 1.92% of the GDP of the Indian Economy and it subsequently rose to 12.04% of GDP by 2019. Currently, the Services sector is not only the dominant sector in India's GDP, but has also contributed enormously to export and has provided large-scale employment. India's Services sector covers a wide variety of activities such as trade, hotel and restaurants, transport and storage, communication, financing, insurance, real estate, business services, community, social and personal services, and services associated with construction. The value of trade in services also increased significantly with a compound annual growth rate of 12.55%, demonstrating that India is a net exporter of services.

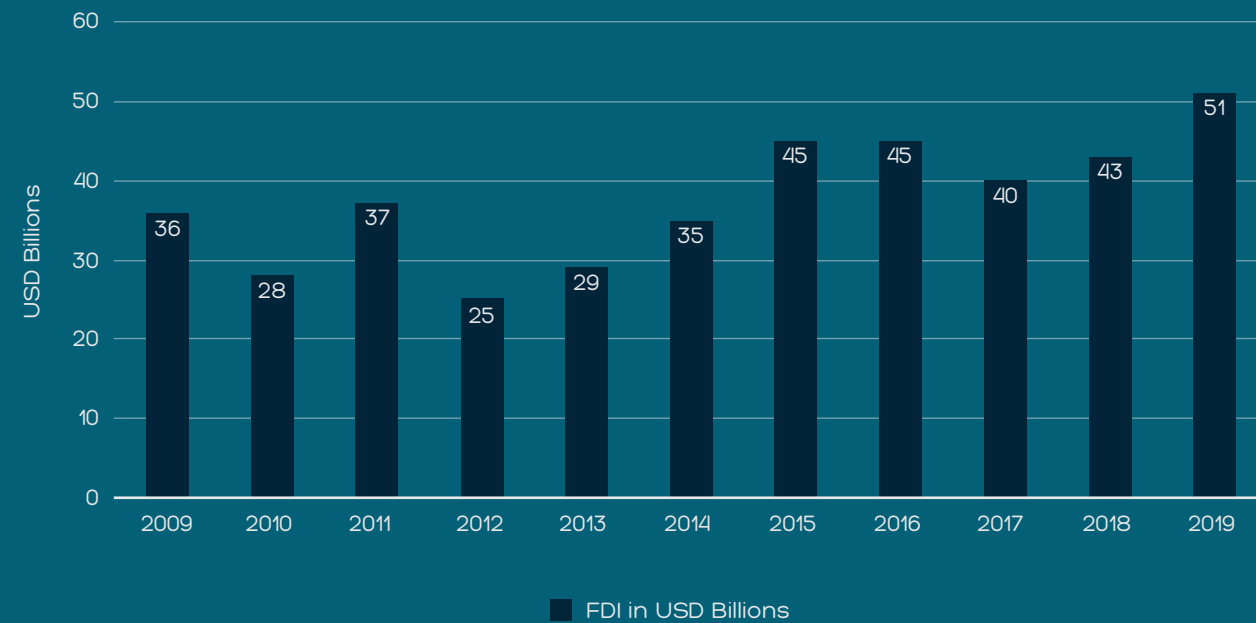




## 2.5.4 Evolution of FDI

Foreign Direct Investment (FDI) trends in India has been on an uptick with FDI growing on a Y-o-Y basis by a compound annual growth rate of 3.56%, despite foreign currency fluctuations and volatility in commodity prices. In 2019, FDI inflows hit an all-time high of USD 51 billion showing an increase of 20% compared to 2018.

Figure 25: Foreign Direct Investment into India from 2009-2019 (USD billion)







MAURITIUS - INDIA RELATIONS  
CHAPTER 3



### 3.1 Bilateral Relations between Mauritius and India

Mauritius & India share profound economic diplomatic and cultural ties. The unwavering affinity and resolute collaboration have nurtured a unique, privileged and special bond between the two countries.

Mauritius holds a special role in India's expansive three-pronged foreign policy approach which encompasses the 'Neighbourhood First' Policy, the 'Sagar Ocean' Policy, and the 'Forward Africa' Policy. Mauritius represents an intersection of all these three policies as well as a long-standing historical relationship with India which lays the foundation of a full-fledged development policy cooperation.

Both countries share strong and intrinsic links which transcend the rich tapestry of historical and cultural ties. Mauritius and India have bolstered close economic and commercial rapport on the back of various bilateral trade and investment agreements signed between the two countries, such that today India is the 2nd largest trade partner for Mauritius. Prior to the pandemic, around 20% of our imports were from India amounting to USD 1 billion.

Over the last five years, nearly USD 40 million of FDI entered Mauritius from India, creating countless jobs, and infusing the economy with immeasurable know-how. Conversely, cumulative FDI equity inflows from Mauritius to India during the period April 2000-September 2020 amounted to USD 145 Billion, which represents 29% of India's total FDI inflows during that period. Mauritius, after Singapore, was the largest source of FDI inflow to India with sizeable equity flows of USD 8 Billion and USD 8.2 Billion in FY 2018-2019 and 2019-2020 respectively.

Today, over 100 Indian companies have an established presence in Mauritius- reputable banking and financial institutions, ICT companies and manufacturing firms contributing to the development of the country. Of our occupational permits, 15 percent of investors, 25 percent of professionals and 7 percent of self-employed individuals are of Indian origin.

India has supported Mauritius all along its journey towards socioeconomic progress by reinforcing economic cooperation over the years and providing both technical and financial assistance to our country. With India's unflinching support, major infrastructure projects have been implemented, including the landmark Metro Express, New Supreme Court, and the state-of-the-art ENT hospital.

These common features have helped the establishment of successful partnerships between Mauritian and Indian businesses. Yet, a reservoir of untapped potential in various sectors still lies ahead and the coming into operation of CECPA will undoubtedly usher a new era of cooperation between Mauritius and India.





### 3.2 Mauritius - India: Statistics and Facts



USD 22 million (2019)  
Imports



USD 725 million (2019)  
Exports



USD 38.5 million (2015-2020)  
FDI Inflows from India



USD 145 million (2000-2020)  
FDI Outflows from Mauritius to India



75,673 (6%)  
Number of Tourist from India



1053 (2021)  
OP/Resident Permit holders

- Investor: 68
- Professional: 966
- Self-employed: 14
- Retired non-citizen: 5



Property Acquisitions by Indians

- Gr +2 Apartment: 8
- IRS: 12
- PDS: 7
- RES: 16





### 3.3 Indian Investments in Mauritius

Over the past decade, many Indian companies have set up their operations in Mauritius. Foreign Direct Investment from India is set to have reached USD 200 million for the period 2010-2020. These corporates have not only participated actively in the economic development of the country but also contributed towards creating new jobs and have been engaging in key CSR and skill development initiatives.

Recently, the healthcare sector has been boosted by the construction of the Aegle Cancer Hospital in Rose Belle which will provide world class comprehensive cancer care through the use of sophisticated technologies for cancer screening, diagnosis, and treatment.

In their quest to expand their businesses abroad, many Indian companies have set up their footprint in Africa. Indian companies have taken a shine to investing in Africa and the propensity to further invest is gaining momentum. Many international companies venturing into Africa are considering Mauritius as the safe and trusted investment platform and set up their headquarters in Mauritius. Thus, Mauritius can be the strategic partner for Indian companies venturing in Africa.



Table 3.1: List of Indian Companies having operations in Mauritius

Sector	Investment project	Activity
Financial Services	Bank of Baroda	Bank
	LIC of India	Insurance
	New India Assurance Co. Ltd	Insurance
	SBI (Mauritius) Ltd	Bank
	Kukuza Project Development Company	
	ICICI International	Bank
	NJ Global Invest Limited	Global Business Company
	Banyan Tree Bank	Bank
	Kotak Mahindra (International) Ltd	Global Business Company
	IIFL Private Wealth (Mauritius) Ltd	Wealth Management Company
	Care Ratings (Africa) Private Limited	Rating Agency
	Hinduja Group of Companies	
	Trinity Business & Financial Services	Financial Advisory

Sector	Investment project	Activity
Healthcare	Metropolis Mauritius	Healthcare Laboratories
	Dr Agarwal's Eye Hospital	Super Speciality Clinic
	Ayuryoga International Retreat and Research Center	Kayakalpa Ayurvedic Clinic set up in Moka
	Anatta Rehab Center	Setting up of an alcohol and drug rehabilitation facility using non-medical techniques
	AAA healthcare	Setting up of a private cancer hospital

Sector	Investment project	Activity
Knowledge	Amity Institute of Higher Education	Tertiary Education Institution in Mauritius (operational)
	Anna Medical College	Medical School in Mauritius (operational)

Sector	Investment project	Activity
Manufacturing	Ajanta Pharma (Mtius) Ltd	Manufacturing of generic drugs
	Fire Mount Textile (FMT)	Denim manufacturing
	Shankar Steels Ltd	Manufacturing of steel bars for construction
	Aksh Technologies Ltd	Manufacture of Optic Cables
	Global Steels Ltd	Manufacture of steel bars
	United Metals	Manufacture of steel tubes
	Euro Casting Ltd	Manufacture of low cost thermo mechanically treated (TMT) steel
	Advance Oil Ltd	Waste oil recycling plant to produce refined waste oil to be used as industrial burner oil
	Upthotmelt	Manufacture of Adhesive products

Sector	Investment project	Activity
ICT-BPO	Mahanagar Telephone (Mauritius) Ltd - Indian public sector Unit	Telecommunication services
	Bharat Telecom Ltd	Telecommunication services
	Crains Technologies Ltd (Computer Point)	Provision of system integration services
	Cynonym	Consultancy Services
	eMudhra Ltd	Provision of security solutions, data analytics solutions
	Infosys Technologies Ltd	Software Development
	Quattro (Client of RHB)	Technical Support Solutions
	CSS Corp	Technical Support Solutions
	Bhumishq Technologies Ltd	Data centre and technology company
	Param Technology Solutions Ltd	Holding company, E Commerce
	Prosoft Logic Systems Ltd	Software Development, Networking solution



Sector	Investment project	Activity
FREEPORT	Unity Logistics Ltd	Freeport & Logistics
	Mordish Multiservices Ltd	Freeport & Logistics
	Unicorn International Trading Ltd	Freeport & Logistics
	Indian Organic Foods Ltd	Freeport & Logistics
	Regency Pharma Limited	Freeport & Logistics
	Crossings International (Mauritius) Ltd	Freeport & Logistics
	Agro Sugar (Mauritius) Ltd	Freeport & Logistics
	Akriti Jewelfcraftz (Mauritius) Private Limited	Freeport & Logistics
	Gold Electronics International Ltd	Freeport & Logistics
	Five Points Analytics Limited	Freeport & Logistics
	Shree Ram Impex Ltd	Freeport & Logistics
	Tango Fze Ltd	Freeport & Logistics
	Sai Balaji Healthcare Ltd	Freeport & Logistics
	Devansh International Ltd.	Freeport & Logistics
	Voc (Mauritius) Ltd	Freeport & Logistics
	Sprint Chemie Ltd	Freeport & Logistics
	Relq International Ltd	Freeport & Logistics
	House of Lords Beverages Limited	Freeport & Logistics
Cie Overseas Services & Trading Co Ltd	Freeport & Logistics	
Incredible Connecion	Freeport & Logistics	

### 3.4 Trade Performance

Over the past decade, India has been a leading trade partner for Mauritius. Though the balance of trade is largely in favour of India, total exports from Mauritius has almost doubled since 2010. The signature of CECPA comes at an opportune time, particularly in the wake of the fragile global economic conditions and the changing trade patterns that will give an impetus to Mauritian companies to expand their exports and market reach to India.

Table 3.2: Import and Export Figures between India & Mauritius

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019*	2020*
Total Exports (US \$ M)	16.87	15.47	17.95	17.38	16.11	20.45	15.50	14.52	25.68	23.27	31.22
Domestic exports (US \$ M)	4.87	8.62	14.33	10.83	9.52	8.21	6.42	8.61	10.60	16.84	25.62
Re - exports (US \$ M)	12.00	6.86	3.62	6.54	6.58	12.24	9.08	5.92	15.07	6.44	5.60
Total Imports (US \$ M)	936.30	1,174.85	1,208.77	1,280.86	1,189.87	1,638.37	746.96	841.57	1,010.23	757.26	400.62

Note: \*Provisional figures

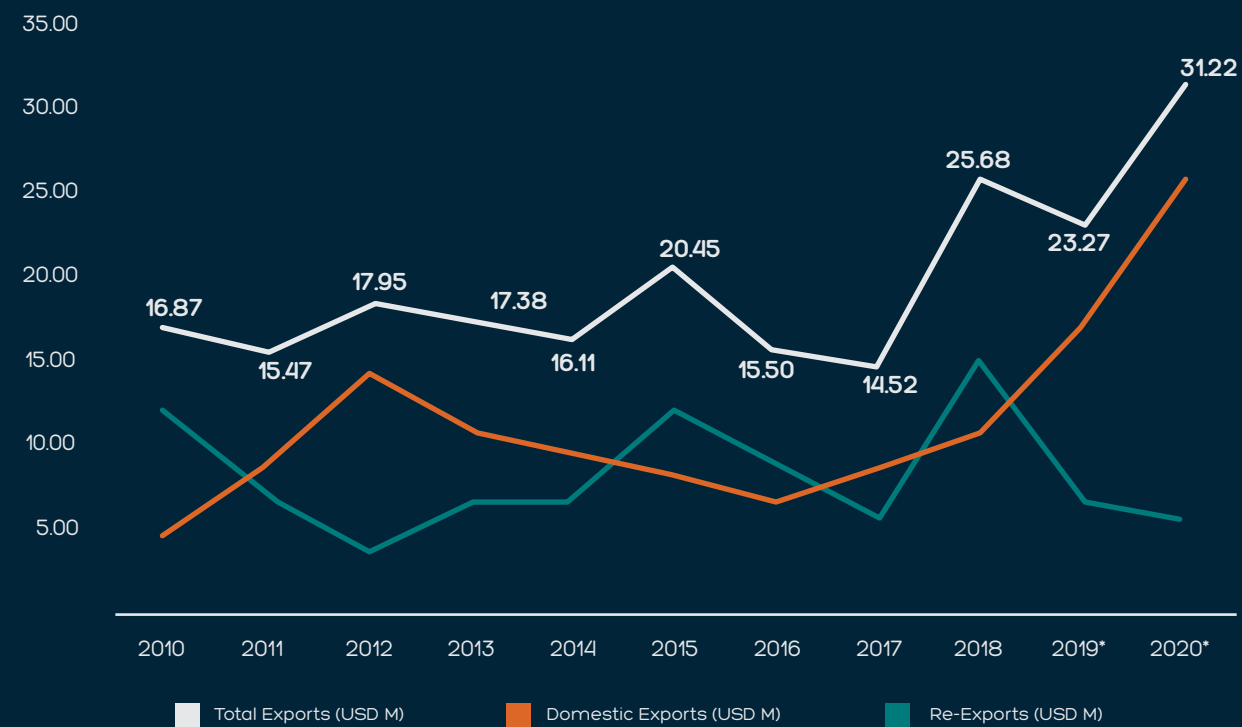
Source: Statistics Mauritius



### 3.4.1 Exports to India

Mauritian exports to India stood at USD 24 million in 2019, rising to USD 31 million last year. Domestic exports have recorded a 6-fold increase over the past decade and currently account for 80% of total exports to India.

Figure 3.1: Mauritius Exports to India (USD M)



Note: \*Provisional figures

Source: Statistics Mauritius

The main export products from Mauritius to India include needles, catheters, cannulae and instruments and apparatus for medical use, waste and scrap of cast iron, copper, aluminium and alloy steel, animal feed and textile products.

Domestic Exports to India  
The Top 10 export products to India in 2020 were:

Table 3.2: Top 10 Mauritian Export Products to India

S/N	Products	Domestic Exports (USD M)
1	Needles (excl tubular metal or for sutures) catheters, cannulae, etc. medical	12.10
2	Waste and scrap of cast iron	4.58
3	Flour, meal, pellet of fish, crustacean, mollusc etc for animal feeding	1.61
4	Ferrous waste and scrap, n.es	1.45
5	Copper waste and scrap	1.39
6	Aluminium waste or scrap	1.18
7	Waste and scrap of alloy steel (excl. stainless)	0.82
8	Men's or boys' shirts of cotton, not knitted or crocheted	0.53
9	Waste/scrap of paper/ paperboard n.es excl 470710-30, incl unsorted	0.45
10	Wood n.e.s excl 4407101/921, sawn/chipped, not planed/sanded, thickness >6mm	0.22

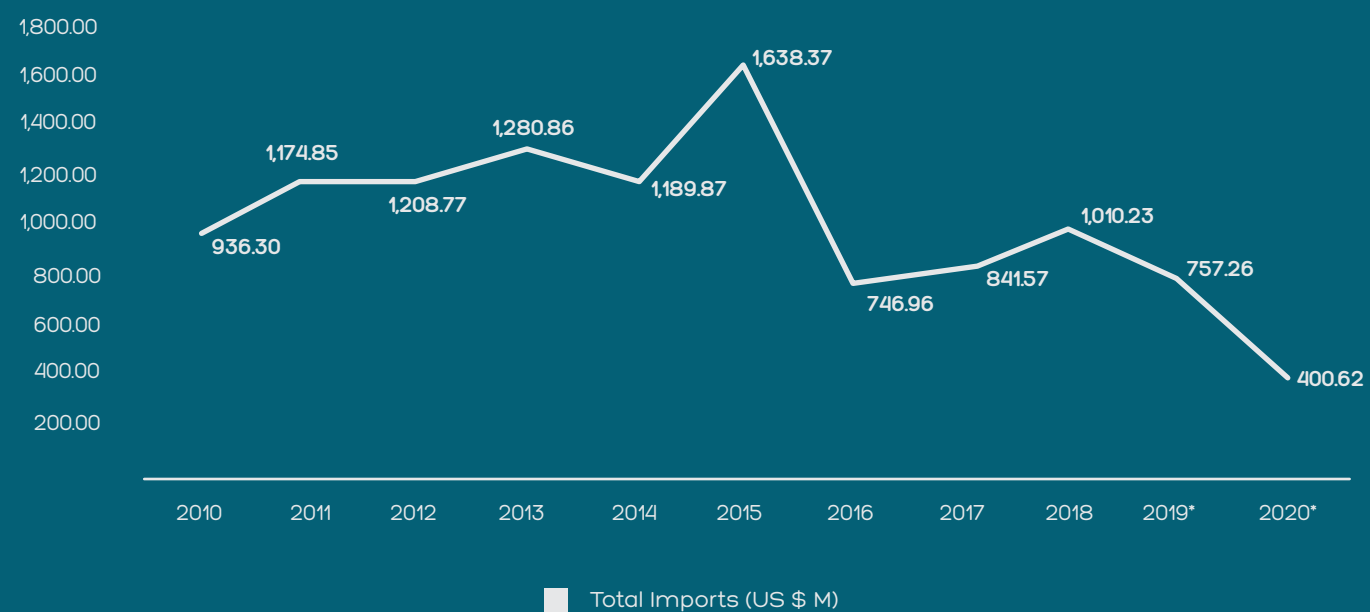


### 3.4.2 Imports from India

Imports from India amounted to USD 1 billion in 2018, declining to USD 400 million in 2020 on the back of the COVID conundrum.

India is the 2<sup>nd</sup> largest import partner for Mauritius and imports in 2020 accounted for 10% of total imports last year.

Figure 3.2: Mauritius Imports from India (USD M)



Note: \*Provisional figures

Source: Statistics Mauritius

In the recent years, main imports from India have been fuels & petroleum products, pharmaceuticals, food grains, cotton, and textiles.

Imports from India  
The top 10 products which Mauritius imported from India in 2020 were:

Table 3.3: Top 10 Mauritian Export Products to India

S/N	Products	Import Value (USD M)
1	Medicament n.e.s not containing antibiotic/hormone/alkaloid /vitamin	43.72
2	Semi-milled or wholly milled basmati rice whether or not polished	36.72
3	Butanes, liquefied	34.28
4	Gas oils	13.52
5	Frozen boneless bovine meat	8.27
6	Fuel oils - Other	7.61
7	Broken rice	7.10
8	Other shrimps and prawns	6.84
9	Sheet piling of iron or steel	5.98
10	Cotton, not carded or combed	5.25





**MARKET ACCESS OPPORTUNITIES**  
**CHAPTER 4**



## 4.1 Market Access Opportunities

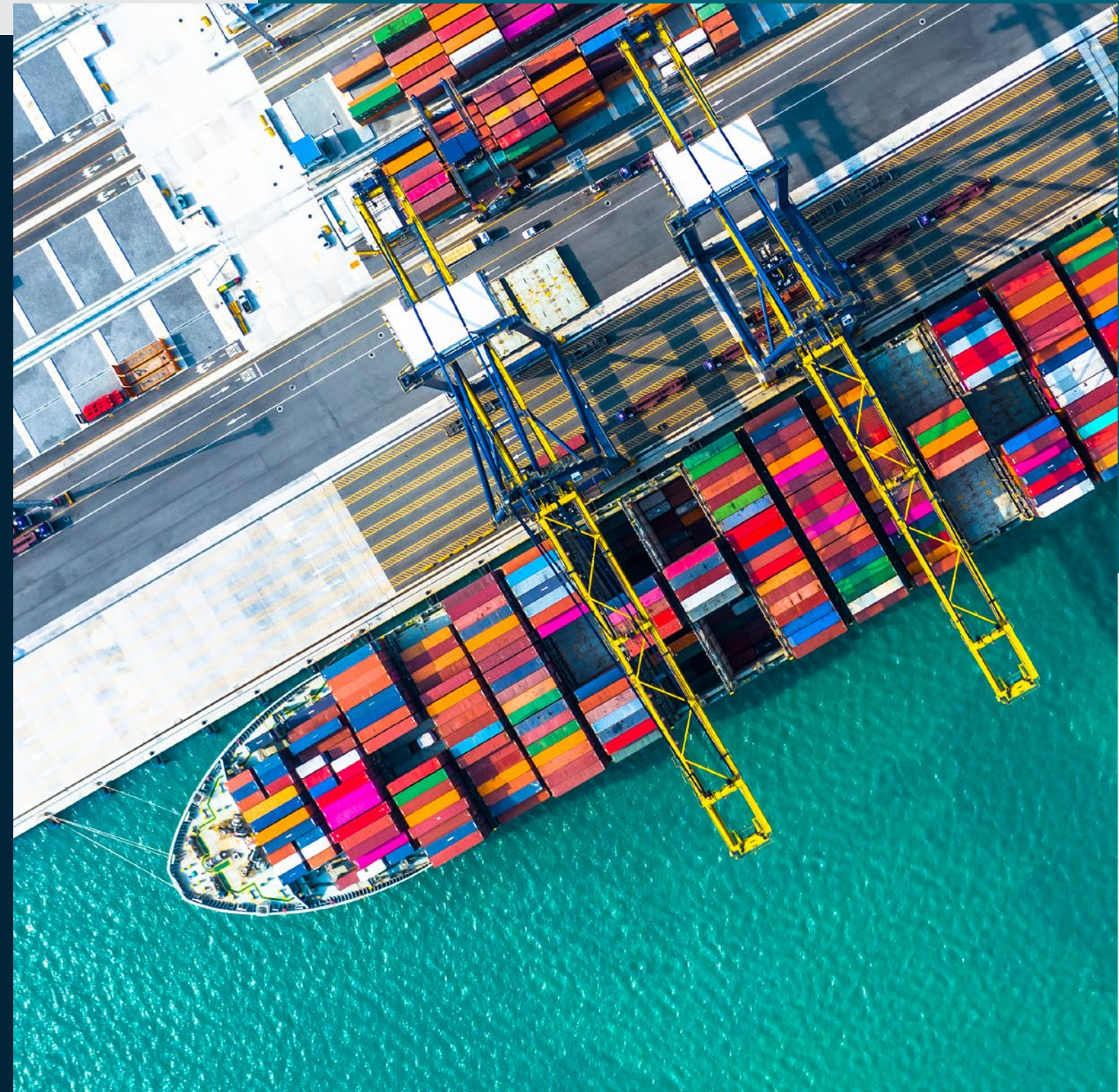
India, being the second most populous country in the world, could become a significant export market for Mauritius. Currently, India is ranked 12th in export market for Mauritius, with a total export value of USD 312 MN (2020). With CECPA, the objective is to position India as a major Export market for Mauritius by 2025 and reduce the trade deficit, currently standing at around USD 632 million.

In fact, the growing Indian middle class, which has witnessed a considerable increase in its purchasing power over the recent years, is changing its consumption patterns and purchasing habits. Additionally, the fast-growing number of Indian high net-worth individuals have created an elite market in India, with a definite taste for differentiated, luxury, fancy and high-end imported products.

Even though, India already manufactures and exports a wide range of goods, there are several Mauritian products which could have export potential in India, considering all the benefits offered by the preferential trade agreement as well as the quality of products being manufactured in Mauritius.

Given the new dynamics of the Indian market, much attention should be paid to the promotion of high value-added products such as medical devices, optical frames, fashion jewellery, high-end apparel, rum & spirits, or luxury leather products.

On the other hand, Fast Moving Consumer Goods such as soap, detergent or canned tuna, for which the demand is also on the rise in India, may also present opportunities.







Additionally, over the next two years and in consideration of the various bilateral and multilateral agreements Mauritius has in place, CECPA should evolve and enlist new products that allow Mauritius to becoming a cost-effective sourcing platform for India pertaining to its major imports of precious stones and metals, machinery, electrical and electronic devices.

Nonetheless, for Mauritius to truly benefit from CECPA, it is important to implement a clear channel development strategy, targeting the niche markets, the new generation of High Middle Class and High Net Worth Individuals and the major importers and distributors. However, such a strategy should be aggressively supported by a well thought promotion and marketing campaign to position Mauritian and Mauritian products and services as being efficient, unique, classy, and high quality.

As Mauritius further diversifies its markets, CECPA may allow India to become a major export destination for Mauritian products and services. Figures 4.1 and 4.2 shows the shift from Eurocentric markets for Mauritian products since 2010.



Figure 4.1 : Mauritius Export Destination 2010

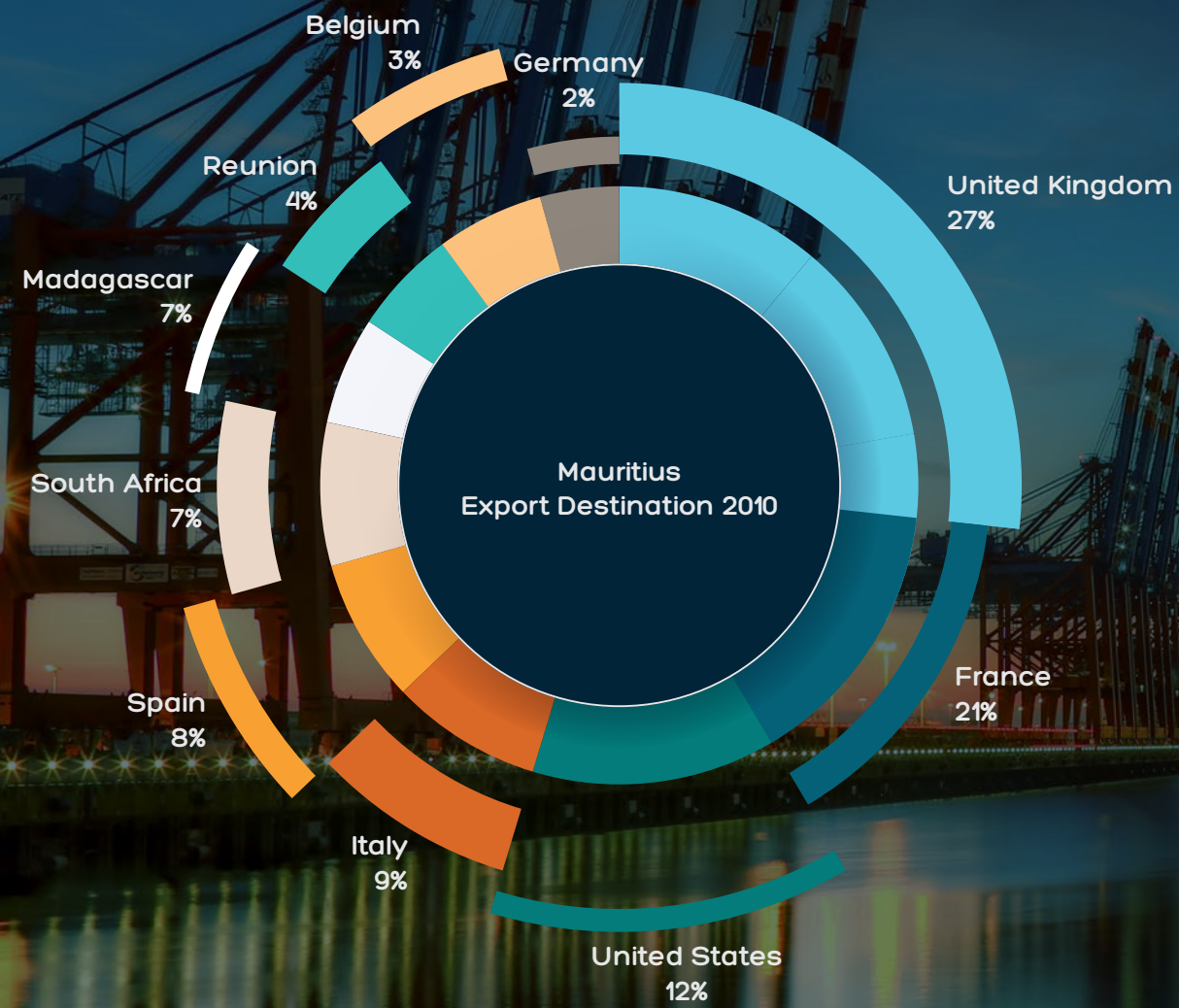
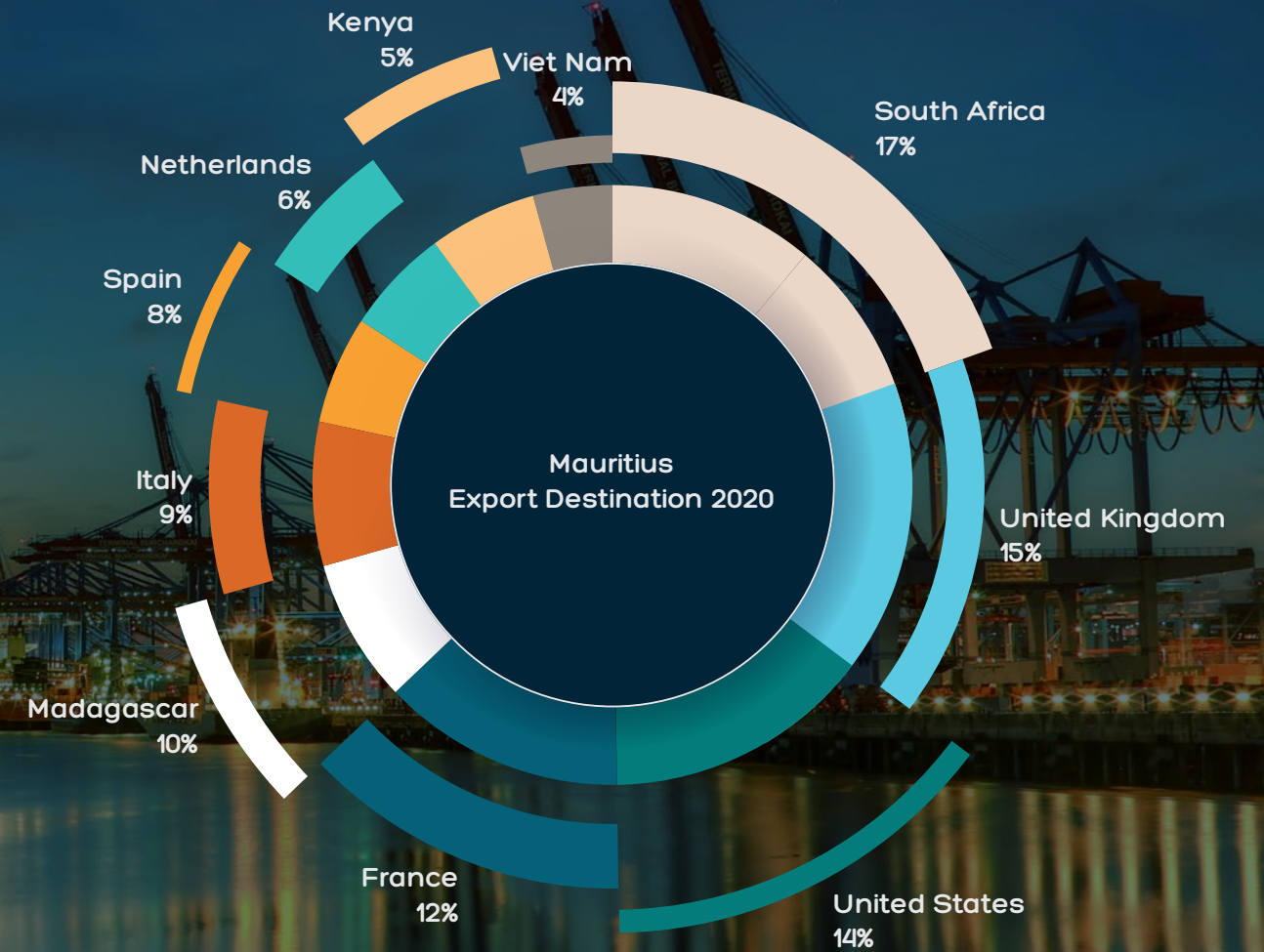


Figure 4.2 : Mauritius Export Destination 2020



Source: Statistics Mauritius



## 4.2 Analysis for Market Access Opportunities for Mauritian Products

Domestic Exports to India grew by 66% year on year from 2018 to 2019 amounting to MUR 614 Million in 2019 from MUR 369 Million in 2018. A total of 71 lines items made up the total exports to India. The topmost exports to India being Medical Devices (Catherers, Needles, Cannulae etc..) with HS code 90183900. To better present our observations, the products are separated into three categories;

Product Category 1: Current products exported to India and included in CECPA

Product Category 2: Current products exported to India but not included in CECPA

Product Category 3: Important Products not exported to India and not in CECPA, but which could be included in the list of negotiations

### Product Category 1: Current products exported to India and included in CECPA

Five Product Lines have been included in the list of Products under CECPA (i.e., Category 1) as follows:

SN	HS CODE	PRODUCT	EXPORT VALUE (Rs M)
1	90183900	Needles	348.4
2	90183100	Syringes	16
3	08109030	Lychees	0.3
4	39232990	Sacks & bags	0.15
5	09052000	Vanilla (crushed or ground)	0.022

Source: Statistics Mauritius

The Five products forming Category 1, account for a total value of MUR 350.5 M (USD 8.8 Million), or 57% of Total Exports to India in 2019. The main product being Needles catheters, cannulae..., with HS Code 90183900. The normal import duty on this item is 7.5 % and with the India-Mauritius CECPA, it will be at 5% in 2021, 2.5 % in 2022 and 0 %, 2023 onwards.

The nett import for HS Code 90183900 for India was USD 311 Million in 2019 and growing on average 20% over the past three years and with COVID-19 prevailing the demand is expected to spiral in 2021. Currently, the USA is the major exporter of medical devices to India with a market share of 17.5%. However, with a reduced import duty for this product under the India-Mauritius CECPA, Mauritius should envisage to becoming a major exporter to the Indian market and significantly increase its market share to over 15%, that should represent a 200% increase in current export volumes.



### Product Category 2: Current products exported to India but not included in CECPA

A total of 32 product lines have not been included under the CECPA Agreement but are presently being exported to India (i.e., Category 2). These products combined to a total export value of Rs 140.9 MN in 2019, approximately 23% of the total export to India.

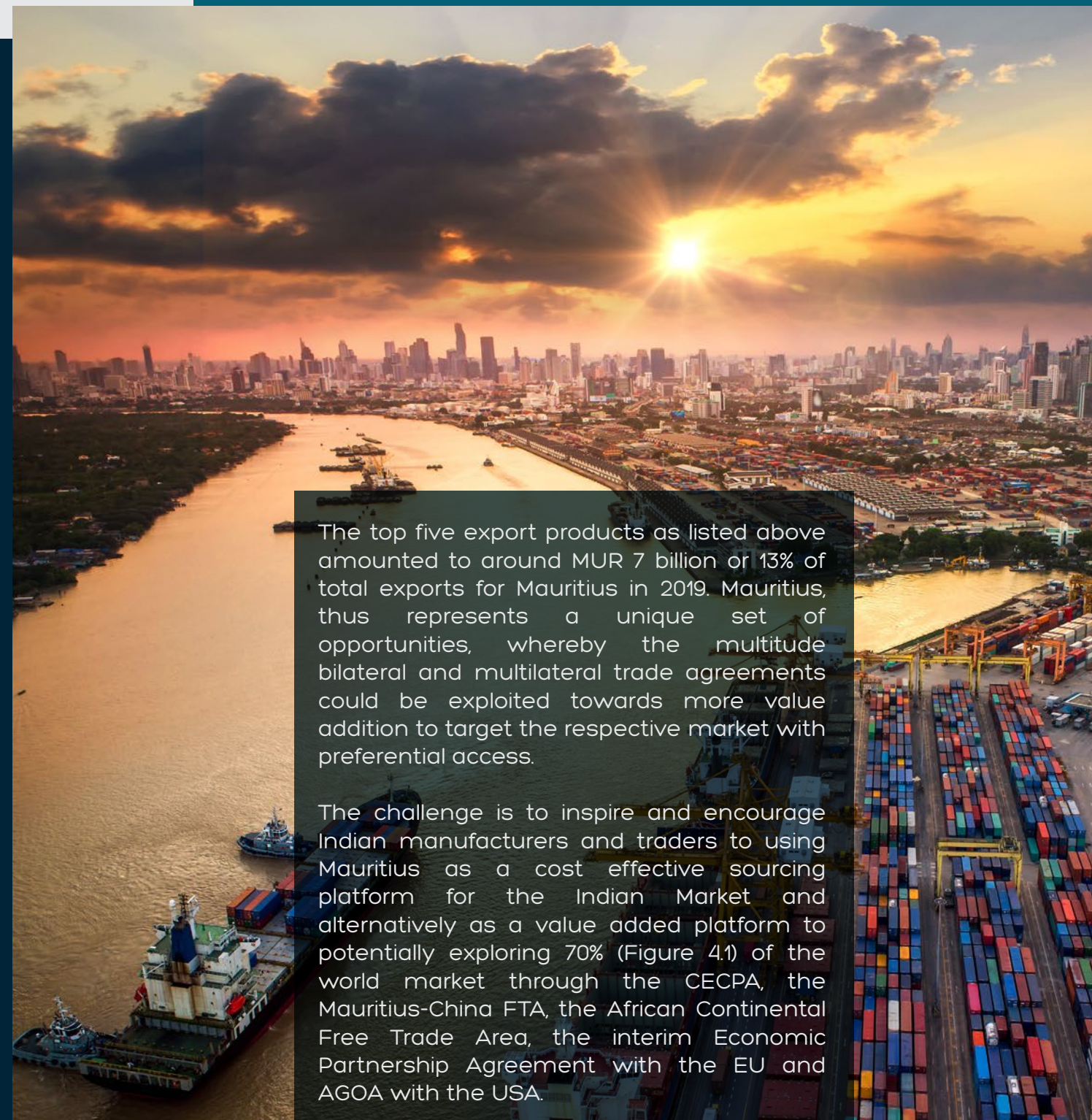
Going forward, further negotiation should be envisaged towards encompassing some of the 32 lines items on the CECPA list.

### Product Category 3: Important Products not exported to India and not in CECPA, but which could be included in the list of negotiations.

Several major exports from Mauritius, whereby local manufacturers have established global best practice and integrated latest technologies in place, are not part of the CECPA product list. The Top 5 Products that are neither being exported to India nor in CECPA Agreement are as follows:

SN	HS CODE	PRODUCT	EXPORT VALUE 2019 (Rs M)
1	71023900	Non-industrial diamond worked, but not mounted or set	2,500
2	16041419	Other fish fillets	3,242
3	74031900	Refined copper, unwrought, excl. cathode, section of cathode, wire-bar, bille	315.2
4	51061000	Yarn of carded wool, not put up for retail sale, containing >=85% of wool	548.2
5	60012100	Looped pile fabrics of cotton, knitted or crocheted	271.6

Source: Statistics Mauritius



The top five export products as listed above amounted to around MUR 7 billion or 13% of total exports for Mauritius in 2019. Mauritius, thus represents a unique set of opportunities, whereby the multitude bilateral and multilateral trade agreements could be exploited towards more value addition to target the respective market with preferential access.

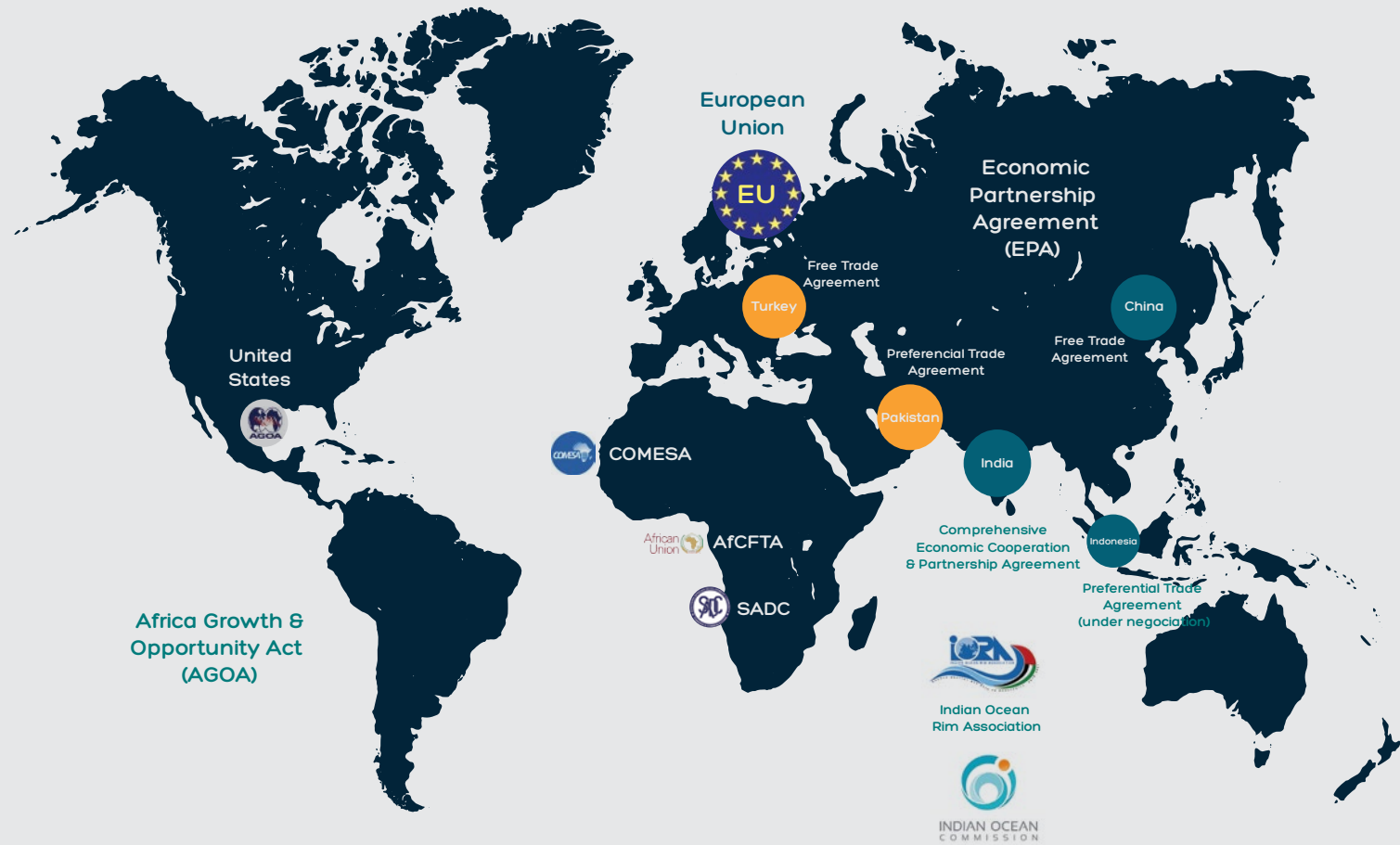
The challenge is to inspire and encourage Indian manufacturers and traders to using Mauritius as a cost effective sourcing platform for the Indian Market and alternatively as a value added platform to potentially exploring 70% (Figure 4.1) of the world market through the CECPA, the Mauritius-China FTA, the African Continental Free Trade Area, the interim Economic Partnership Agreement with the EU and AGOA with the USA.



Figure 4.3: Preferential Market Access through Mauritius

### Preferential Market Access through Mauritius

Market Access to more than 70% World Population



### Domestic Exports For 2019 to India

SN	HS Code	Description of goods	Unit	Quantity	Free on board (in Mauritian Rupee)	CECPA		Comments
						YES	NO	
1	90183900	Needles (excl tubular metal or for sutures) catherers,- cannulae,etc,medica	Unit - Unit	460,796	348,492,373	YES		Gradual phasing out of duty from 7.5% in 2021 to 0% duty as from 2023
2	62052000	Men's or boys' shirts of cotton, not knitted or crocheted	Unit - Unit	87,042	40,667,734		NO	Not included in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
3	76012000	Aluminium alloys, unwrought	Kg - Kilo-gram	606,750	37,093,096		NO	Not included in the list of products under CECPA Agreement, unlike HS Code 76101000 (doors, windows and their frames and thresholds for doors) Could be included in the forthcoming list of products for negotiations with India
4	47079000	Waste/scrap of paper/ paperboard nes excl 470710-30, incl unsorted	Kg - Kilo-gram	5,634,902	29,568,560		NO	
5	72044900	Ferrous waste and scrap, nes	Kg - Kilo-gram	3,096,457	23,945,554		NO	
6	23012000	Flour, meal, pellet of fish, crustacean, mollusc etc for animal feeding	Kg - Kilo-gram	388,263	19,963,376		NO	Not included in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
7	62034200	Men's/boys' trouser,bib,short etc of cotton,not knitted/ crocheted	Unit - Unit	23,648	15,254,959		NO	Not included in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
8	90189000	Instruments and apparatus for medical/ surgical sciences excl 901811-50	Unit - Unit	20,832	14,219,428		NO	Not included in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
9	74040000	Copper waste and scrap	Kg - Kilo-gram	53,343	9,669,089		NO	
10	72041000	Waste and scrap of cast iron	Kg - Kilo-gram	1,249,279	9,288,538		NO	
11	76020000	Aluminium waste or scrap	Kg - Kilo-gram	127,703	7,122,659		NO	



SN	HS Code	Description of goods	Unit	Quantity	Free on board (in Mauritian Rupee)	CECPA		Comments
						YES	NO	
12	39151010	"Waste, parings and scrap, of plastics of polymers of ethylene"	Kg - Kilo-gram	362,137	6,196,942		NO	
13	76061200	Rectangular plate,sheet,strip,of aluminium alloys thicness > 0.2 mm	Kg - Kilo-gram	100,000	6,046,730		NO	
14	60019900	Pile and terry fabrics of textile material, knitted or crocheted nes	Kg - Kilo-gram	113,123	5,114,358		NO	
15	76032000	Aluminium powders of lamellar structure, flakes of aluminium	Kg - Kilo-gram	127,630	4,580,593		NO	
16	74031900	Refined copper,unwrought,- excl.cathode,section of cathode,wire-bar,billets	Kg - Kilo-gram	19,000	3,807,310		NO	
17	72071900	Semi-products of iron or non-alloy steel, <0.25% carbon, nes	Kg - Kilo-gram	180,758	3,176,374		NO	
18	62046200	Women's/girls' trouser,bib,short etc,of cotton,not knitted or crocheted	Unit - Unit	4,954	2,936,025		NO	Not included in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
19	85481000	Waste and scrap of spent primary cell, battery or accumulator	Kg - Kilo-gram	80,490	2,772,725		NO	
20	52021000	Yarn waste, including thread waste, of cotton	Kg - Kilo-gram	191,324	2,292,608		NO	
21	39233000	Carboys, bottles, flasks and similar articles of plastics	Kg - Kilo-gram	122,980	2,065,726		NO	Not included in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
22	90181900	Electro-diagnostic apparatus (excl. electro-cardiographs)	Unit - Unit	3,009	1,881,564		NO	Not included in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
23	90183100	Syringes, used in medical, surgical, dental or veterinary sciences	Unit - Unit	2,297	1,696,325	YES		0% duty as from 2023

SN	HS Code	Description of goods	Unit	Quantity	Free on board (in Mauritian Rupee)	CECPA		Comments
						YES	NO	
24	52052300	Combed single cotton yarn, with >=85% cotton, nprs, >43mn but <=52mn	Kg - Kilo-gram	12,569	1,431,994		NO	Not included in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
25	52052200	Combed single cotton yarn, with >=85% cotton, nprs, >14mn but <=43mn	Kg - Kilo-gram	15,550	1,412,945		NO	Not included in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
26	72042100	Waste and scrap of stainless steel	Kg - Kilo-gram	57,178	1,340,885		NO	
27	53029000	True hemp (excl. raw), not spun; tow and waste of true hemp	Kg - Kilo-gram	85,128	1,276,925		NO	
28	44079900	Wood nes excl 4407101/921,-sawn/chipped ,not planed/sanded,thickness >6mm	m3 - Cubic meter	2,906	1,148,537		NO	
29	67041900	False beards, eyebrows and eyelashes, switches etc of synthetic textile	Kg - Kilo-gram	1,405	757,957		NO	
30	62033200	Men's or boys' jackets and blazers of cotton,not knitted or crocheted	Unit - Unit	1,009	678,053		NO	Not included in the list of products under CECPA Agreement Ad valorem of 25% or fixed charge of Rs 440 per piece, whichever is higher Could be included in the forthcoming list ofproducts for negotiations with India
31	95062900	Water-skis, surf-boards and water-sport equipment excl sailboard	Unit - Unit	44	646,827		NO	Not included in the list of products under CECPA agreement
32	74050000	Master alloys of copper	Kg - Kilo-gram	4,000	617,078		NO	
33	19059090	Bakers' wares and communion wafers nes fine or ordinary	Kg - Kilo-gram	1,701	612,002		NO	Not included in the list of products under CECPA agreement
34	63109000	Used or new rags, scrap twine, cordage, rope, etc of textile not sorted	Kg - Kilo-gram	66,866	544,211		NO	



SN	HS Code	Description of goods	Unit	Quantity	Free on board (in Mauritian Rupee)	CECPA		Comments
						YES	NO	
35	39159000	Waste, parings and scrap, of plastics other than 391610 and 391620	Kg - Kilo-gram	44,891	538,436		NO	
36	61091000	T-shirts, singlets and other vests, of cotton, knitted or crocheted	Unit - Unit	2,447	455,746		NO	Not included in the list of products under CECPA agreement Ad Valorem of 25% or Rs 45 per piece, whichever is higher Could be included this product in the forthcoming list of products for negotiations with India
37	52029900	Cotton waste, excluding yarn waste and garnetted stock	Kg - Kilo-gram	19,160	433,194		NO	
38	71131110	Jewellery & parts of silver plated clad with precious metal length > 200cm	Kg - Kilo-gram	17	389,139		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India as there has been exports to this market since 2015
39	62044200	Women's or girls' dresses of cotton, not knitted or crocheted	Unit - Unit	899	314,298		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
40	08109030	Lychees	Kg - Kilo-gram	1,440	304,067	YES		In CECPA Agreement, HS Code is 08109060. Annual Quota of 250 Tons @10% duty instead of 30% There is thus potential to further increase exports of lychees to India as it is a seasonal fruit
41	39151090	"Waste, parings and scrap, of plastics of polymers of ethylene"	Kg - Kilo-gram	23,841	303,732		NO	
42	12099900	Seeds, fruits and spores for sowing excl. 120911 to 120991	Kg - Kilo-gram	462	282,676		NO	
43	52052100	Combed single cotton yarn, with >=85% cotton, nprs, <=14mn	Kg - Kilo-gram	2,503	218,843		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
44	47071000	Waste/scrap of unbleached kraft / corrugated paper / paperboard	Kg - Kilo-gram	47,000	206,241		NO	

SN	HS Code	Description of goods	Unit	Quantity	Free on board (in Mauritian Rupee)	CECPA		Comments
						YES	NO	
45	71131910	Chains and similar articles >200 cm of other precious metal	Kg - Kilo-gram	3	171,472		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
46	61046200	Women's or girls' trouser, bib, breech, short etc of cotton, knitted/crochete	Unit - Unit	452	158,072		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
47	39173200	Plastic tube, pipe, hose, not reinforced, without fitting excl 391721-31	Kg - Kilo-gram	38	155,313		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
48	39232990	Sacks & bags (inc cones) of other plastics excl 3923211 to 3923291	Kg - Kilo-gram	28,503	152,950	YES		Gradual phasing out of duty from 14.0% in 2021 to 0% duty as from 2035 (i.e. gradual decrease of 1% duty yearly)
49	39172100	Rigid tubes, pipes & hoses of polymers, of ethylene	Kg - Kilo-gram	182	149,434		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
50	48183000	Tablecloths and serviettes of paper pulp, paper, cellulose wadding etc.	Kg - Kilo-gram	1,918	145,894		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
51	47073000	Waste/scrap of mechanical pulp paper/board (newspaper etc)	Kg - Kilo-gram	51,426	124,460		NO	
52	62043200	Women's or girls' jackets of cotton, not knitted or crocheted	Unit - Unit	161	120,133		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
53	84518000	Machine for wringing, dressing, finishing textile yarn, fabric, excl 845110-5	Unit - Unit	2	109,269		NO	
54	84144000	Air compressors mounted on a wheeled chassis for towing	Unit - Unit	4	91,741		NO	



SN	HS Code	Description of goods	Unit	Quantity	Free on board (in Mauritian Rupee)	CECPA		Comments
						YES	NO	
55	48239099	Other paper, paperboard	Kg - Kilo-gram	720	86,527		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
56	38099100	Finishing agents, dye carrier etc excl 380910 for textile	Kg - Kilo-gram	1,000	78,774		NO	
57	71131190	Other jewel. of silver, whether or not plated/clad with oth precious metal	Kg - Kilo-gram	4	77,545		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
58	49021010	Newspaper,illustrated etc appearing four times weekly	Kg - Kilo-gram	31,286	62,571		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
59	61034200	Men's or boys' trouser,bib,breech,short etc of cotton knitted/crocheted	Unit - Unit	150	58,194		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
60	11010000	Wheat or meslin flour	Kg - Kilo-gram	1,885	34,536		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
61	71131990	Other jewel. of precious met whether or not plated/clad with precious metal	Kg - Kilo-gram	1	33,263		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
62	09052000	Crushed or ground Vanilla	Kg - Kilo-gram	25	22,109	YES		Gradual phasing out of duty from 30.0% in 2021 to 10% duty as from 2021. Annual Quota of 1Ton at 10% duty
63	21021000	Active yeasts	Kg - Kilo-gram	210	20,467		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
64	71039900	Precious/semi-precious stone excl 7102-710391, worked,not strung, etc	CD - Carat	1,119	19,134		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India

SN	HS Code	Description of goods	Unit	Quantity	Free on board (in Mauritian Rupee)	CECPA		Comments
						YES	NO	
65	61103000	Jersey,pullover, cardigan,waist-coat etc of man-made fibre,knitted/ crochet	Unit - Unit	36	4,609		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
66	62092000	Babies' garment & clothing accessories of cotton,not knitted or crocheted	Kg - Kilo-gram	4	3,071		NO	Excluded in the list of products under CECPA Agreement Could be included in the forthcoming list of products for negotiations with India
67	49111000	Trade advertising material, commercial catalogues and the like	Kg - Kilo-gram	28	3,022		NO	
68	94049090	Other mattresses	Kg - Kilo-gram	11	2,059		NO	
69	48189090	Household articles nes of paper,pulp etc excl 4818101-901	Kg - Kilo-gram	4	1,954		NO	
70	21069090	Food preparations nesoi excl 2106101/109/901	Kg - Kilo-gram	69	1,736		NO	
71	63026000	Toilet and kitchen linen, of terry towelling/similar fabric of cotton	Kg - Kilo-gram	16	1,455		NO	

Source: Statistics Mauritius





**TRADE IN SERVICES**  
**CHAPTER 5**



## 5.1 Trade in Services - Modes of Supply

Both India and Mauritius have committed to liberalise various service sectors beyond their multilateral commitments<sup>1</sup>. Both countries have enhanced their market access commitments in around 31 sub sectors, including insurance and insurance related services, banking and other financial services, telecommunication, professional services such as accounting, auditing, market research, architectural, engineering, veterinary services, distribution services, tourism and travel related services, translation and interpretation services.

There are four means through which services are traded, commonly referred to as the modes of supply<sup>2</sup>:

- Mode 1 - Cross Border Supply is defined to cover services flows from the territory of one member into the territory of another member
- Mode 2 - Consumption Abroad refers to situations where a service consumer moves into another member's territory to obtain a service
- Mode 3 - Commercial Presence implies that a service supplier of one member establishes a territorial presence, including through ownership or lease of premises, in another member's territory to provide a service
- Mode 4 - Presence of Natural Persons consists of persons of one member entering the territory of another member to supply a service

Commitments undertaken by a member are split into two sections in a schedule: Horizontal commitments and sector-specific commitments. Horizontal Commitments specify limitations or undertakings that apply to all the sectors included in the schedule whilst sector-specific commitments apply to trade in services in a particular sector.

For each of the above-mentioned modes of supply of services, a treaty member negotiates and makes commitments to liberalise market access and the conferred treatment for either the specific sector, in the sectoral schedule of commitments, or across all sectors, through the horizontal schedule.

Additional information on Mauritius' and India's Schedule of Commitments pertaining to the Trade in Services Chapter have been detailed in Annex 3



<sup>1</sup> Commitments taken at the level of the World Trade Organization under the GATS

<sup>2</sup> As distinguished in the General Agreement on Trade in Services (GATS) for WTO members





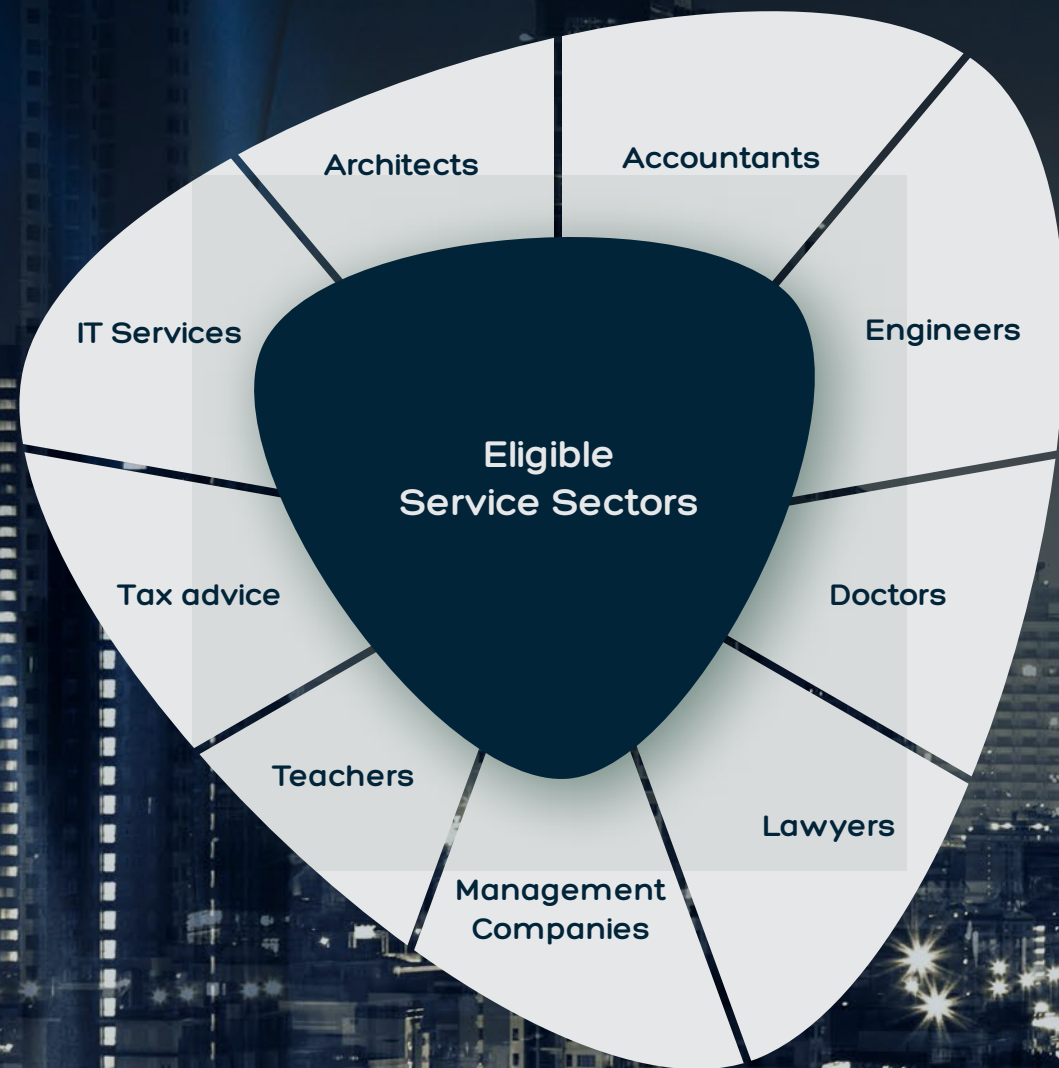
## 5.2 Opportunities for Professional Services between India & Mauritius

The opportunities for Mauritian investment in India are significant. By 2035, India's policy framework on foreign investment will continue to open and improve. Its growth story will provide an active diversification strategy for investors.

In this regard, India's need for FDI will continuously accrue. It is already making substantial progress in liberalising foreign investment policy settings. The stock of inward and outward direct and portfolio investment has grown from a little over 1 per cent of GDP in 1990 to more than 30 per cent in 2017. India's reforms to foreign portfolio investment (FPI) are impressive and ongoing.

The attractiveness of India as an investment destination rests with its reform and should be substantial over the period out to 2035. The relevant metric is not what Indian policy makers can achieve in a handful of years, but what they might achieve over a generation.





**Other Business Services include:**

- R & D services
- Legal services
- Accounting, auditing, bookkeeping & tax consultancy services
- Management consulting and public relations services
- Advertising
- Market research
- Public opinion polling
- Architectural services
- Engineering services
- Other technical services
- Waste treatment & depollution
- Services for agriculture, forestry and fishing
- Services related to mining and quarrying and oil & gas extraction
- Direct leasing services
- Trade-related services
- Employment services & other business services





India's increasingly influential professional services sector may tap on CECPA and use Mauritius as a platform for Africa:

- Export of goods- With the operationalization of African Continental Free Trade Agreement (AfCFTA) as from 1st January 2021, there exist opportunities for Indian companies to set up in Mauritius and export to Africa. Besides, Mauritius has market access to nearly 70% of the world population.
- Export of services is another avenue of cooperation that can be explored, particularly that investment in Africa is moving from primary to tertiary sectors.
- Mauritius International Financial Centre (MIFC) can be used to channel Indian investment into Africa. Mauritius has a sound network of bilateral agreements (investment agreements & Double Taxation Agreements) with African countries.
- Indian companies can set up their Regional Headquarters (RHQs) in Mauritius.

Through the network agreements, Mauritius provides the right ecosystem for Indian companies for using Mauritius as a trading and investment hub that will be mutually beneficial for both Mauritius and Indian companies.





CONCLUSION  
CHAPTER 6



## 6.1 The Final Piece of the Puzzle Towards Preferential Access to 70% of the World Market

For Mauritius, this strategic agreement is in line with its position as a regional hub in the Asia-Africa corridor. The India - Mauritius CECPA can have a tremendous economic impact, as it will reduce or eliminate duties on selected goods, as well as liberalise norms to promote services, trade and boost investments.

Furthermore, Mauritius has in recent years expanded its preferential access to several markets accounting to over 70% of the world population. The African Continental Free Trade Agreement (AfCFTA) has created a single market for goods and services. The main features of the AfCFTA are protocols on trade in goods, trade in services, investment, intellectual property rights, competition and dispute settlement. India and Africa have a combined population of 2.5 billion.

Additionally, Mauritius has secured a host of milestone trade agreements that paves the way for Mauritius to enhance its regional trade and investment potential. These agreements aim at strengthening trade and commercial ties, include the following:

- the Free Trade Agreement (FTA) between the Government of the Republic of Mauritius and the Government of the People's Republic of China, signed in October 2019 in Beijing and which has entered into force on 1st January 2021. It is the first FTA that China has ratified with an African country.
- the UK- ESA EPA - as from 01 January 2021, Mauritius and the UK will trade under the United Kingdom (UK) - Eastern and Southern Africa (ESA) Economic Partnership Agreement (EPA). The UK- ESA EPA is a continuity agreement based on the EU -ESA interim Economic Partnership Agreement (iEPA). The provisions of the Agreement are similar to those of the EU-ESA iEPA which allows duty free access to all our products
- the US, with preferential access to the US market under AGOA, capturing some 6500 tariff lines
- SADC and COMESA countries, for duty free access under respective trade agreements
- Turkey, under the Free Trade Agreement with Turkey
- Pakistan, under the Preferential Trade Agreement with Pakistan







The CECPA is the logical next step in further strengthening and enhancing our ties. It will lead to significant mutual benefits in a very balanced manner by giving impetus to goods & services trade through preferential access.

India is emerging as a global economic superpower and an enabler of leading technologies, Mauritius could thus be the ideal platform for India to expand its economic horizons, especially on the African Continent.

The India-Mauritius CECPA thus gives us a unique opportunity to prepare a proper market penetration strategy for selected Mauritian products that meet the standards, specifications, and production capacity in servicing the Indian market. In reciprocity, along with the multitude of bilateral and multilateral trade and investment promotion agreements for Mauritius, Indian operators will be encouraged to use Mauritius as a trade and investment platform for their venture on the African continent.







ANNEX 1 - PRODUCT SPECIFIC RULES

HS Code	Description of product	Product Specific Rules (PSRs)
Chapter 1	Live animals	WO
Chapter 2	Meat and edible meat offal	WO
Ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	WO
Ex 030449	Other (Fresh and chilled fish fillets, of Tuna, Monkfish, Hake fish and Salmon)	CTH
Ex 030487	Other (Frozen fillets of Skipjack and Bonito)	CTH and 25% VA
Ex 030489	Other (Frozen fillets of Yellowfin tuna, frozen pieces, chunks of fish, fillets & steak of Rainbow Runner & Dorade)	CTH
Ex 030499	Other (Yellowfin tuna bellies, offcuts, steak, Skipjack offcuts, Bigeye tuna bellies, Ailes de Raie; Hareng; Ques de Lotte; Cabillaud; Salmon; Grenadier en tranche; Albacore)	CTH and 25% VA
Ex 030569	Other (Snoek (barracouta) (Thyrsites atun))	CTH
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	WO
Chapter 5	Products of animal origin, not elsewhere specified or included	WO
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	WO
Chapter 7	Edible vegetables and certain roots and tubers	WO
Ex Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	WO
080132	Shelled (Cashew kernel)	CTSH
Ex Chapter 9	Coffee, tea, maté and spices	WO
090520	Crushed or ground (Vanilla)	CTSH
Chapter 10	Cereals	WO
Chapter 11	Products of the milling industry; malt; starches; insulin; wheat gluten	WO

HS Code	Description of product	Product Specific Rules (PSRs)
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.	WO
Chapter 13	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	WO
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included.	WO
Ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.	WO
150410	Fish-liver oils and their fractions	CC
150420	Fats and oils and their fractions, of fish, other than liver oils	CC
Ex Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.	WO
1603	Extracts and Juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates:	CC
160431	Caviar	CC
160432	Caviar substitutes	CC
160414	Tunas, skipjack and bonito (Sarda spp.):	CTH
160420	Other prepared or preserved fish:	CTH
Ex Chapter 17	Sugars and sugar confectionery.	CTSH or 40% VA
170112	Raw Sugar not containing added flavoring or colouring matter Beet sugar	WO
170113	Cane sugar as specified in footnote <sup>10</sup>	WO

<sup>10</sup> Subheading 170113 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 690 or more but less than 930. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane



HS Code	Description of product	Product Specific Rules (PSRs)
Ex 170114	Other cane sugar Demerara sugar <sup>11</sup> Soft sugar <sup>12</sup>	40% VA s.t 40% cap on imported sugar
170199	Other refined sugar not containing added flavouring or colouring matter	CTSH or 40% VA
Ex Chapter 18	Cocoa and cocoa preparations	WO
1803	Cocoa paste, whether or not defatted	CTH or 35% VA
1804	Cocoa butter, fat and oil	CTH or 35% VA
1805	Cocoa powder, not containing added sugar or other sweetening matter	CTH or 35% VA
1806	Chocolate and other food preparations containing cocoa	CTH or 35% VA
Ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	WO
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	CC
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	CC

<sup>11</sup>Demerara sugar means unrefined Golden Brown non-GMO centrifugal cane sugar in solid form not containing added flavouring or colouring matter. It contains 97 % or more by weight of sucrose determined by the polarimetric method and a sulphite content expressed as Sulphur dioxide not exceeding 10 ppm. The sugar has not been subjected to ionizing radiation and is suitable for direct consumption without further processing.

<sup>12</sup>Soft sugar means unrefined fine grain non-GMO centrifugal cane sugar in solid form with moisture content of at least 0.4% and not containing added flavouring or colouring matter. It contains 84% or more by weight of sucrose determined by the polarimetric method and a sulphite content expressed as Sulphur dioxide not exceeding 10 ppm. The sugar has not been subjected to ionizing radiation and is suitable for direct consumption without further processing.

HS Code	Description of product	Product Specific Rules (PSRs)
Ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	WO
200190	Other: (Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid, other than cucumbers and gherkins)	CC
200710	Homogenised preparations	CC
200799	Other (Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, other than its homogeneous preparations)	CC
200820	Pineapples	CC
200899	Other (Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, other than palm hearts, cranberries and mixtures)	CC
Ex Chapter 21	Miscellaneous edible preparations	WO
210690	Other food preparation	CTH and 35% VA
Ex Chapter 22	Beverages, spirits and vinegar	WO
2203	Beer made from malt	CC and 35%VA
2206	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	CC and 35%VA
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	CC and 35%VA



HS Code	Description of product	Product Specific Rules (PSRs)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	CC and 35%VA
2209	Vinegar and substitutes for vinegar obtained from acetic acid	CC and 35%VA
Ex Chapter 23	Residues and waste from the food industries; prepared animal fodder	WO
Ex 230120	Fish meal	CC or 35%VA
Ex 230990	Other (Feeds for fish, marine animals)	CC
Chapter 24	Tobacco and manufactured tobacco substitutes	WO
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement.	CTH or 35%VA
Chapter 26	Ores, slag and ash	CTH or 35%VA
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	CTH or 35%VA
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	CTH or 35%VA
Chapter 29	Organic chemicals	CTH or 35%VA
Chapter 30	Pharmaceutical products	CTH or 40%VA

HS Code	Description of product	Product Specific Rules (PSRs)
Chapter 31	Fertilisers	CTH or 35% VA
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	CTH or 35% VA
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	CTH or 35% VA
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	CTH or 35% VA
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	CTH or 35% VA
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	CTH or 35% VA
Chapter 37	Photographic or cinematographic goods	CTH or 35% VA
Chapter 38	Miscellaneous chemical products	CTH or 35% VA
Chapter 39	Plastics and articles thereof	CTH or 35% VA
Ex Chapter 40	Rubber and articles thereof	CTH or 35% VA
400110	Natural rubber latex, whether or not pre-vulcanised	WO



HS Code	Description of product	Product Specific Rules (PSRs)
400121	Smoked sheets	WO
400122	Technically specified natural rubber (TSNR)	WO
400129	Other (Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip, other than smoked sheets and TSNR)	WO
Chapter 41	Raw hides and skins (other than furskins) and leather	CTH or 35% VA
Ex Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	CC or 35% VA
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	CC or 35% VA
4203	Articles of apparel and clothing accessories, of leather or of composition leather.	CC or 35% VA
4205	Other articles of leather or of composition leather	CC or 35% VA
Chapter 43	Furskins and artificial fur; manufactures thereof	CTH and 35% VA
Chapter 44	Wood and articles of wood; wood charcoal	CTH and 35% VA
Chapter 45	Cork and articles of cork	CTH and 35% VA
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	CTH and 35% VA
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	CTH and 35% VA

HS Code	Description of product	Product Specific Rules (PSRs)
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	CTH or 35% VA
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	CTH or 35% VA
Chapter 50	Silk	CTH or 35% VA
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	CTH or 35% VA
5201	Cotton, not carded or combed	WO
5202	Cotton waste (including yarn waste and garnetted stock)	WO
5203	Cotton, carded or combed	WO
5204	Cotton sewing thread, whether or not put up for retail sale	WO
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	CTH OR 40%
5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale	CTH OR 40%
5207	Cotton yarn (other than sewing thread) put up for retail sale.	CTH OR 40%
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2	CTH and 30% VA
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2	CTH and 30% VA
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2	CTH and 30% VA
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2.	CTH and 30% VA
5212	Other woven fabrics of cotton	CTH and 30% VA



HS Code	Description of product	Product Specific Rules (PSRs)
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	CTH or 35% VA
Ex Chapter 54	Man-made filaments	CTH
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04	woven and dyed or printed
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05	CTH or 35% VA
Ex Chapter 55	Man-made staple fibres	CTH
5512	Woven fabrics of synthetic staple fibres, containing 85% of more by weight of synthetic staple fibres	woven and dyed or printed
5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup>	woven and dyed or printed
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup>	woven and dyed or printed
5515	Other woven fabrics of synthetic staple fibres	woven and dyed or printed
5516	Woven fabrics of artificial staple fibres	CTH or 35% VA
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	Spun, woven and dyed or printed
5602	Felt, whether or not impregnated, coated, covered or laminated	Spun, woven and dyed or printed
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	Spun, woven and dyed or printed
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics	CTH

HS Code	Description of product	Product Specific Rules (PSRs)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	CTH
5606	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	CTH
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	CTH
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	CTH
5609	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	CTH
Chapter 57	Carpets and other textile floor coverings	CTH or 35% VA
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Spun, woven and dyed or printed
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Spun, woven and dyed or printed
Chapter 60	Knitted or crocheted fabrics	CTH or 35% VA
Ex Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	CTH or 35% VA
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04	CTH or 35% VA



HS Code	Description of product	Product Specific Rules (PSRs)
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	CTH and 35 % VA
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	CTH and 35 % VA
6105	Men's or boys' shirts, knitted or crocheted.	CTH and 35 % VA
6106	Women' or girls' blouses, shirts and shirt-blouses, knitted or crocheted	CTH and 35 % VA
6109	T-shirts, singlets and other vests, knitted or crocheted	CTH and 35 % VA
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	CTH and 35 % VA
6111	Babies' garments and clothing accessories, knitted or crocheted	CTH and 35 % VA
6112	Track suits, ski suits and swimwear, knitted or crocheted	CTH and 35 % VA
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	CTH and 35 % VA
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)	CTH and 35 % VA
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)	CTH and 35 % VA
6205	Men's or boys' shirts	CTH and 35 % VA
6206	Women's or girls' blouses, shirts and shirt-blouses.	CTH and 35 % VA

HS Code	Description of product	Product Specific Rules (PSRs)
Ex Chapter 63	Other made - up textile articles; sets; worn clothing and worn textile articles; rags	CTH and 35 % VA
6302	Bed linen, table linen, toilet linen and kitchen linen	CTH and 40 % VA
6304	Other furnishing articles, excluding those of heading 94.04	CTH and 40 % VA
Chapter 64	Footwear, gaiters and the like; parts of such articles	CTH and 35 % VA
Chapter 65	Headgear and parts thereof	CTH and 35 % VA
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	CTH and 35 % VA
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	CTH and 35 % VA
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	CTH and 35 % VA
Chapter 69	Ceramic products	CTH and 35 % VA
Chapter 70	Glass and glassware	CTH and 35 % VA
Ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	CTH
7102	Diamonds, whether or not worked but not mounted or set	CTSH and 15%
Ex 7108	Gold	CTH, except from HS 7113 to 7118
710812	Other unwrought forms	15% VA



HS Code	Description of product	Product Specific Rules (PSRs)
7113	Articles or jewellery and parts thereof, of precious metal or of metal clad with precious metal	CTH and 30% VA
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	CTH and 30% VA
7115	Other articles of precious metal or of metal clad with precious metal	CTH and 30% VA
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	CTH and 30% VA
7117	Imitation Jewellery	CTSH and 35% VA
7118	Coins	CTH and 30% VA
Ex Chapter 72	Iron and steel	CTH and 40% VA
7204	Ferrous waste and scrap	CC
Chapter 73	Articles of iron or steel	CTH or 35% VA
Ex Chapter 74	Copper and articles thereof	CTH or 35% VA
7404	Copper waste and scrap	CC
Chapter 75	Nickel and articles thereof	CTH or 35% VA
Ex Chapter 76	Aluminium and articles thereof	CTH or 50% VA
7602	Aluminium waste and scrap	CC
Chapter 78	Lead and articles thereof	CTH or 35% VA
Chapter 79	Zinc and articles thereof	CTH or 35% VA
Chapter 80	Tin and articles thereof	CTH or 35% VA
Chapter 81	Other base metals; cermets; articles thereof	CTH or 35% VA
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	CTH or 35% VA
Chapter 83	Miscellaneous articles of base metal	CTH or 35% VA

HS Code	Description of product	Product Specific Rules (PSRs)
Ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof except for	CTH and 35% VA
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	CTH and 50% VA
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	CTH and 50% VA
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	CTH and 50% VA
841330	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTH and 40% VA
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultra-sonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines	CTH and 40% VA
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	CTH and 40% VA
8458	Lathes (including turning centres) for removing metal	CTH and 40% VA
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 8458	CTH and 40% VA
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461	CTH and 40% VA
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	CTH and 40% VA
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	CTH and 40% VA



HS Code	Description of product	Product Specific Rules (PSRs)
8463	Other machine-tools for working metal or cermets, without removing material	CTH and 40% VA
8482	Ball or roller bearings	CTH and 50% VA
848360	Clutches and shaft couplings (including universal joints)	CTH and 50% VA
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	CTH and 40% VA
Ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	CTH and 35% VA
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	CTH and 50% VA
8512	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles	CTH and 50% VA
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	CTH or 35% VA
Chapter 87	Vehicles other than railway or tramway rolling- stock, and parts and accessories thereof	CTH and 50% VA
Chapter 88	Aircraft, spacecraft, and parts thereof	CTH or 35% VA
Chapter 89	Ships, boats and floating structures	CTH or 35% VA
Ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	CTH and 35% VA

HS Code	Description of product	Product Specific Rules (PSRs)
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	CTH or 40% VA
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof.	CTH or 40% VA
9004	Spectacles, goggles and the like, corrective, protective or other	CTH or 40% VA
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	CTH or 40% VA
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	CTH or 40% VA
Ex Chapter 91	Clocks and watches and parts thereof	CTH and 35%
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	CTSH or 40 % VA
9103	Clocks with watch movements, excluding clocks of heading 91.04	CTSH or 40 % VA
9105	Other clocks	CTSH or 40 % VA
9108	Watch movements, complete and assembled	CTSH or 40 % VA
9109	Clock movements, complete and assembled	CTSH or 40 % VA
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	CTSH or 40 % VA



HS Code	Description of product	Product Specific Rules (PSRs)
9111	Watch cases and parts thereof	CTSH or 40 % VA
9113	Watch straps, watch bands and watch bracelets, and parts thereof.	CTSH or 40 % VA
9114	Other clock or watch parts	CTSH or 40 % VA
Chapter 92	Musical instruments; parts and accessories of such articles	CTH or 35% VA
Chapter 93	Arms and ammunition; parts and accessories thereof	CTH and 35 % VA
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	CTH and 35 % VA
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	CTH or 35% VA
Chapter 96	Miscellaneous manufactured articles	CTH or 35% VA
Chapter 97	Works of art, collectors' pieces and antiques	CTH or 35% VA

#### Port Louis to Mundra & Nhava Sheva

Freight USD500/20'dv + CSF USD11 per container + both origin & destinations THC & local charges both ends  
 Freight USD800/40'hc + CSF USD11 per container + both origin & destinations THC & local charges both ends

#### Port Louis to Chennai

Freight USD600/20'dv + CSF USD11 per container + both origin & destinations THC & local charges both ends  
 Freight USD1200/40'hc + CSF USD11 per container + both origin & destinations THC & local charges both ends

Source: Mediterranean Shipping Company (Mauritius) Ltd



## TRADE IN SERVICES MAURITIUS' SCHEDULE OF COMMITMENTS

### HORIZONTAL COMMITMENTS

An Indian company wishing to establish a presence in Mauritius (Mode 3) needs to be incorporated or registered in Mauritius, and the company must have at least 1 resident director who must ordinarily be resident in Mauritius.

In addition, Mauritius has allowed for the following categories of Indian service suppliers to stay and work in Mauritius (Mode 4), subject to meeting the various eligibility criteria for the different categories of Occupation Permits as follows:

- **Intra-Corporate Transferee:** Employees temporarily hired as managers, executives and specialists, by an Indian-based company domiciled in Mauritius.
- **Contractual Service Supplier/Short Term Service Supplier:** Natural persons employed by a juridical person, with no affiliate office in Mauritius, who travel to Mauritius for short periods to perform a service to a client located in Mauritius, and where the natural persons are remunerated solely by their employer. It also includes natural persons who travel to Mauritius temporarily for short periods in order to fulfil qualification and licensing requirements where presence in Mauritius is an essential condition for the fulfilment of these requirements.
- **Independent Professionals:** Natural persons, with necessary academic credentials and qualifications, who travel to Mauritius temporarily for short periods of stay to perform a service for a client located in Mauritius. The remuneration is to be paid solely to the natural person. Dependents wishing to work in Mauritius need to apply for an occupation permit.
- **Business Visitors:** Persons who visit Mauritius temporarily for the sale of services; employees of a juridical person for the setting up of a commercial presence of that juridical person in Mauritius; Persons participating in business meetings; and persons engaged in installing machinery or providing after-sale services of machinery under the conditions of the purchase of the machinery. The persons or employees of such juridical persons should not sell their services to the general public and should not receive any remuneration from a source located within Mauritius.

### SECTOR-SPECIFIC COMMITMENTS

#### 1. Financial Services

The CECPA unfolds a window of opportunities for Indian-based financial institutions to access the Mauritian Market for the provision of the following services:

- **Insurance and Insurance-related Services**

Indian-based insurance companies, with at least 3 years of experience can establish a commercial presence in Mauritius (Mode 3), to service the market with direct life and non-life insurance services. In addition, in order to supply direct life and non-life insurance services in Mauritius (Mode 1), Indian companies must be incorporated and licensed with the FSC for the general insurance business. For Indian companies to provide reinsurance and retrocession services in Mauritius and to set up an office in Mauritius, at least 5% of reinsurance shares must be seeded with African Reinsurance Corporation.

- **Banking Services and Other Financial Services**

There is considerable scope for Indian banks to expand their network operations in Mauritius given that Mauritius has neither placed limitations on market access for Indian-based banks to have a commercial presence in Mauritius, nor for the banks to service the Mauritian market, through cross border supply.

Similar provisions apply for other financial services, notably, financial leasing, payment and money transmission services, and guarantees and commitments.

In addition, through the CECPA, Mauritius has allowed Indian investors engaged in asset management, including cash or portfolio management, all forms of collective investment management, custodial depository and trust services (excluding pension fund management) to set up in Mauritius, but nonetheless has made no commitments on cross border supply of such services.

Mauritius has also opened its doors for Indian investors to trade on an exchange, in an over-the-counter market or otherwise, as applicable in Mauritius, the following instruments: money market instruments (including cheques, bills, certificates of deposits); foreign exchange; derivative products relating to, futures and options; and transferable securities. Indian investors are also allowed to participate in the issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues.



In addition, the Agreement has placed no limitations on commitments with regard to cross border supply of settlement and clearing services for inter-bank transactions, whilst has allowed for cross border supply of settlement and clearing services for securities to be done only through a licensed clearing system.

## 2. Tourism and Travel Related Services

The CECPA represents a landmark for Indian-based operators in the tourism sphere for Mauritius has open its market access (Modes 1 to Modes 3), based on certain conditions for Mode 3, on the provision of the following services:

- Hotel services, provided that foreign establishments must be staffed predominantly by Mauritians, except for occupations with skills shortages;
- Restaurant services, whereby priority of consideration for commercial presence will be given to high-end, upscale, authentic cuisine;
- Travel agencies and tour operator services, subject to licensing requirements for commercial presence;
- Tourist guide services;
- Tourist Transport Operators;
- Yacht chartering & cruising services, subject to licensing requirements for commercial presence; and
- Tourist duty-free shops, whereby foreign participation is limited to 30% for Indian investors willing to set up a tourist shop in Mauritius.

## 3. Business Services

The following sub-sections will look at trade possibilities for Indian investors in Mauritius in some selected business services:

The CECPA did not impose limitations on market access, pertaining to Modes 1 to 3, for Indian investors to assert their footprints in Mauritius for the provision of the following professional services:

- Legal services on foreign law (any law other than the law of Mauritius) and international law (law established by international treaties and conventions, as well as customary law) which includes advisory and representation services including arbitration, conciliation and mediation services;

- Taxation services;
- Engineering services. (For Mode 3, foreign engineering firms should obtain a provisional registration with the Construction Industry Development Board to be eligible to bid for a project in Mauritius and if awarded the engineering firm should obtain a temporary registration against payment of a fee on a project basis);
- Integrated engineering services, (might be required on a case by case basis to have the presence in Mauritius of a designated local engineer during the period of the work);
- Private medical and dental services;
- Veterinary services; and
- Services provided by mid-wives, nurses, physiotherapists and para-medical personnel.

The Agreement stipulates that for the provision of legal services, a person who is registered as a foreign lawyer under section 10L of the Law Practitioners Act and practises law in a law firm, foreign law firm or joint law venture may advise on the effect of a Mauritian law where:

- the giving of advice on Mauritian law is necessarily incidental to the practice of foreign law or international law; and
- the advice is expressly based on advice given on the Mauritian law by a law practitioner.

It is worth noting that pursuant to Section 21(3) of the Practitioners Act, a person qualified to practise in a foreign jurisdiction may provide ad-hoc representation services upon being granted rights of audience by the Chief Justice.

Furthermore, the CECPA allows Indian-based companies to set up an office in Mauritius to provide accounting, auditing and book-keeping services, through joint partnership with local firms, whereby foreign majority ownership is allowed. For a commercial presence in Mauritius for the provision of architectural services, the agreement has imposed joint venture requirements with up to 49% foreign participation allowed. In addition, any Indian architect practicing in Mauritius will have to do so in a joint venture with a local Architect and will be considered on a project specific basis. Indian landscape architectural companies can also set up in Mauritius through joint ventures, with foreign majority ownership permitted.



The Agreement stipulates that the total number of Indian Doctors /Dentist employed each year in Mauritius will be drawn primarily from the list of scarcity areas and may be limited depending on the total number of supply of doctors/dentist. In addition, the number of veterinary surgeons registered each year may be limited depending on the total number of supply of veterinary surgeons and the same condition applies for the employment of Indian mid-wives, nurses, physiotherapists and para-medical personnel in Mauritius.

#### 4. Recreational, Cultural and Sporting Services

Mauritius has undertaken commitments to fully liberalise Modes 1, 2 and 3 for Indian companies to supply the following services in the recreational, cultural and sporting industry:

- Sound recording services;
- Motion picture and production and distribution services;
- Audio visual post-production services;
- Motion picture, videotape and television programme distribution services;
- Motion picture projection services;
- Theatrical producer, singer group, band and orchestra entertainment services;
- Services provided by authors, composers, entertainers and other individual artists;
- Auxiliary theatrical services n.e.c.;
- Circus, amusement park and similar attraction services; and
- Sporting and other recreational services.

Nonetheless, Mauritius has not taken any commitments on the movement of natural persons from India to Mauritius for the supply of recreational, cultural and sporting industry services (Mode 4) except as indicated in the horizontal commitments.

#### 5. Education Services

The CECPA acts as a cornerstone to attract and facilitate the process of opening up of branches of Indian educational institutes in Mauritius. Mauritius has placed no limitations for Modes 1 to 3 for the provision of the following:

- Primary education services;
- Secondary education services;
- Adult education services, subject to recognition of qualification in home country and relevant authorisation by the regulatory body in India; and
- Other education services.

For Indian educational institutions to be eligible to set up in Mauritius to provide higher education services, the institutions will have to meet domestic requirements for tertiary educational institutions and will have to get the relevant clearances from India for the setting up of post-secondary educational institutions abroad and will also depend on the recognition of the institution and qualification in India.

Mauritius has not taken any commitments on the movement of natural persons from India to Mauritius for the supply of education services (Mode 4) except as indicated in the horizontal commitments, with the exception of the provision higher education services whereby Mauritius has only allowed for a possible quota for employment of professionals subject to the availability of Mauritian professionals.



## 6. Distribution Services

Mauritius has placed no limitations for Indian companies on the supply of the following four broad categories of distribution services pertaining to Modes 1 to 3, except for the distribution of controlled products:

- Commission agents' services;
- Wholesale trade services;
- Retailing services; and
- Franchising services.

It is worth noting that Mauritius has not taken any commitments on the movement of natural persons from India to Mauritius for the supply of distribution services (Mode 4) except as indicated in the horizontal commitments.

## 7. Construction Services

Construction is yet another sector in which there is significant scope for Indian companies to invest in Mauritius. Mauritius has undertaken full commitments in Modes 1, 2 and 3 for Indian companies in the supply of the following categories of construction services, except that foreign contractors/consultancy firms will be liable to pay a higher processing/ registration fee on a project basis as prescribed under the Construction Industry Development Board (CIDB) Act.

- General construction work for buildings and civil engineering;
- Installation and Assembly Work, including installation and erection of prefabricated construction, installation work for heating, ventilation and air conditioning;
- Building completion and finishing work; and
- Others including pre-erection work at construction sites and renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator.

Mauritius has not taken any commitments on the movement of natural persons from India to Mauritius for the supply of construction services (Mode 4) except as indicated in the horizontal commitments.

## INDIA'S SCHEDULE OF COMMITMENTS

### SECTOR-SPECIFIC COMMITMENTS

#### 1. Financial Services

All commitments taken by India in the financial services sector are subject to entry requirements, domestic laws, rules, regulations, guidelines and the terms and conditions of the Reserve Bank of India, Securities and Exchange Board of India, Insurance Regulatory and Development Authority of India and any other competent authority in India.

Mauritian financial institutions have been given the privilege to have a commercial presence in India to service the Indian market in the following subsectors:

#### Insurance and Insurance Related Services

- for the provision of life and non-life insurance, and reinsurance and retrocessions, through the incorporation of a company with foreign investment not exceeding 49% and subject to fulfilment of minimum capitalisation norms.

#### Factoring, venture capital, financial leasing and participation in issues of all kinds of securities

- including underwriting and placement as agent and provision of services related to such issues subject to fulfilment of minimum capitalization norms, and subject to regulations of the Reserve Bank of India and any other competent authority in India. In addition, same is allowed for foreign financial services companies (including banks) through incorporation as a company in India with foreign investment not exceeding 51%.

#### Asset Management

- such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services, subject to fulfilment of minimum capitalization norms, and regulations of the Reserve Bank of India and any other competent authority in India, through incorporation as a company in India.



## 2. Tourism and Travel Related Services

There is significant scope for Mauritian companies to invest in India in the supply of the following tourism and travel related services, given that India has liberalised the market access and undertaken full commitments in Modes 1, 2 and 3:

- Hotels and other lodging services; and
- Travel Agency and Tour Operator Services.

## 3. Recreational, Cultural and Sporting Services

The CECPA allows Mauritian-based companies to set up an office in India for the provision of the following services in the recreational, cultural and sporting sphere (other than audio-visual services):

- Entertainment Services (including theatre and live band; and
- Sporting and other recreational services, subject to approval of the government.

## 4. Health-Related and Social Services

India has opened its market access for Mauritian entities to service the Indian market for the provision of hospital services only through incorporation with a foreign investment ceiling of 74% and subject to the condition that the latest technology for treatment will be brought in by the Mauritian entity and that it shall be subject to requirements as may be specified under relevant state and local level laws and regulations.

## 5. Distribution Services

The CECPA has placed no limitations on market access for Mauritian companies to set up in India (Mode 3) for the provision of distribution services, listed below (excluding e-commerce & live animals), subject to approval of Reserve Bank of India / Government and conformity with Foreign Exchange Management Act ("FEMA") regulations, as applicable and except for requirements as may be specified under relevant state and local level laws and regulations:

- Commission agents' services; and
- Wholesale trade services.

Furthermore, Mauritian companies can set up in India to offer single brand product retail services (excluding in prohibited sectors as specified in India's Consolidated FDI Policy Circular of 2017 and in natural gas and petroleum and natural gas products, tobacco and liquor and subject to the conditions mentioned in India's Consolidated FDI Policy Circular of 2017 and applicable regulations under the Foreign Exchange Management Act), provided that foreign investment up to 49% allowed subject to conformity with India's Consolidated FDI Policy Circular of 2017 and FEMA regulations and any other laws and regulations including at state/local level, as applicable.

In addition, single brand in petroleum product Retail services shall require authorisation from the Government or other competent authority, which may be subject to economic needs tests, requirements for servicing specific areas and other conditions relating to public interest.

## 6. Environmental Services

Mauritian-based companies can leverage on the CECPA to set up an office in India for the provision of the following environmental services (Excluding environmental services provided by public utilities and governmental authorities), subject to requirements as may be specified under relevant state and local level laws and regulations:

- Refuse disposal services; and
- Sanitation and similar services.



## Contacts of Indian Trade Related Institutions

### Commerce Secretary

Department of Commerce  
Ministry of Commerce & Industry  
Government of India  
Phone: +91 11 23063664 / 23063617  
Email: csoffice@nic.in

### Directorate General of Foreign Trade (DGFT)

Address: Udyog Bhawan, H-Wing, Gate No. 02,  
Maulana Azad Road,  
New Delhi, 110011, India  
Phone: +91 11 2306 1562  
Email: dgftedi@nic.in

### Customs

**Delhi Zone:** Email: ccu-cusdel@nic.in

### Mumbai

**Zone 1:** Email: ccu-cusmum1@nic.in  
**Zone 2:** Email: chiefcom@jawaharcustoms.gov.in  
**Zone 3:** Email: ccu-cusmum3@nic.in

### Chennai Zone

Email: ccchennaizone.tn@nic.in

### Ahmedabad Zone

Email: ccu-cusamd@nic.in

### Bengaluru Zone

Email: ccu-cusblr@nic.in

### Kolkata Zon

Email: ccu-cuskod@nic.in

### Important Links:

**Department of Commerce, Ministry of Commerce & Industry:**  
<https://commerce.gov.in/>

**Directorate General of Foreign Trade:**  
<https://dgft.gov.in>

**Central Board of Indirect Taxes & Customs:**  
<https://www.cbic.gov.in/>

**Indian Trade Portal:**  
<https://www.indiantradeportal.in/>



## Contacts of Mauritian Institutions

### Ministry of Commerce and Consumer Protection Trade Division

Address: Level 2, SICOM Tower, Wall Street, Ebène Cybercity, Ebène 72202  
Republic of Mauritius  
Phone: +230 460 2500  
Fax: +(230) 468-7404 / 468-7395  
Email: ycoopoomootoo@govmu.org

### Ministry of Foreign Affairs, Regional Integration and International Trade International Trade Division

Address: 4<sup>th</sup> Floor, Medine Mews, La Chaussée Street, Port Louis  
Republic of Mauritius  
Phone: +(230) 260 2909  
Fax No: +(230) 210 8145 / +(230) 212 6368  
E-mail address: regitd@govmu.org

### Mauritius Revenue Authority (MRA) - Customs Department

Address: Eham Court, Cnr Mgr Gonin & Sir Virgil Naz Streets, Port Louis  
Republic of Mauritius  
Phone: +230 202 0500 / 01  
Email: customs@mra.mu

### Economic Development Board (EDB Mauritius)

Address: 10<sup>th</sup> Floor, One Cathedral Square Building, 16, Jules Koeing Street, Port Louis 11328  
Republic of Mauritius  
Phone: +230 203 3800  
Fax: +230 210 8560  
Email: vguddye@edbmauritius.org

### Mauritius Chamber of Commerce and Industry (MCCI)

Address: 2<sup>nd</sup> Floor, Anglo-Mauritius House, 6, Adolphe de Plevitz Street, Port Louis,  
Republic of Mauritius  
Phone: +(230) 203 4830  
Fax: (230) 208 0076  
Email: mcci@mcci.org

### Important Links:

#### EDB Mauritius:

<https://www.edbmauritius.org/>

#### Mauritius Revenue Authority:

<https://www.mra.mu/>

#### Trade Division:

<https://commerce.govmu.org/Pages/Departments/Trade-Division.aspx>

#### International Trade Division:

<https://foreign.govmu.org/Pages/default.aspx>

#### MCCI:

<https://www.mcci.org/>



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