

May 27, 2020

The COVID-19 (Miscellaneous Provisions) Act (the “**Act**”) has amended a series of enactments to address the challenges posed by the COVID-19 pandemic.

The gist of the Act is to set out the “temporary measures” which the Government seeks to implement in order to curb the repercussions of the COVID-19 pandemic on different fronts particularly in relation to corporate, insolvency, banking, regulatory and employment.

In the light of the prevailing uncertainty pertaining to the novel coronavirus globally in terms of duration and cure, the Act defines “COVID-19 period” in the Interpretation and General Clauses Act as the period between 23 March 2020 and 01 June 2020 or ending on such later date as may be prescribed by regulations.

The important amendments which are of interest and concern are listed hereunder.

- This article is for general information and shall not be construed as legal advice.

Corporate and Insolvency

A. Companies Act 2001

The COVID-19 pandemic has definitely impacted the way companies operate. In an attempt to provide companies with adequate time to re-organise their internal administration and to ascertain compliance with their corporate obligations in the face of the COVID-19 pandemic, the Act introduces the following measures, which are deemed to have come into operation on 23 March 2020.

- The Act empowers the Registrar of Companies to issue practice directions, guidelines or such necessary instructions for the proper administration of the Companies Act during the COVID-19 period. Companies may reach out to the Registrar of Companies, which now has a wider discretion to deal with their queries and establish such necessary measures as and when required.
- The frequency and timeframe for holding annual meeting of shareholders during the COVID-19 period has been reviewed by the Act such that meetings are now to be held not later than 9 months after the balance sheet date of the company or such further period, as the Registrar of Companies may determine, after the COVID-19 period lapses. The conduct of such meetings may be determined by the Registrar of Companies through practice directions or guidelines.
- Taking into account the intricacy of the COVID-19 pandemic on companies’ business, the Act exempts a director who believes that the company is insolvent from calling a board meeting forthwith to consider whether a liquidator or administrator is to be appointed by the board.

- In an attempt to relieve companies from their obligations vis-à-vis the Registrar of Companies during the COVID-19 crisis, the Act has widened the timeframe for preparation and registration of financial statements by companies. Companies now have 9 months (or such further period, which may be determined by the Registrar of Companies, after the COVID-19 period lapses) to prepare their financial statements. Same must be filed, together with the auditor's report, with the Registrar of Companies within 3 months or such further period as the Registrar may determine, after the COVID-19 period lapses.

B. Insolvency Act 2009

The Insolvency Act, which consolidates the law pertaining to insolvency of individuals (more commonly known as bankruptcy) and companies, is being amended on various aspects with a view to restrict the number of bankruptcy and insolvency instances, notably during the present COVID-19 crisis, which is impacting businesses as well as individuals significantly.

We believe that the Government, taking into account the adverse reverberations of the COVID-19 pandemic which are likely to hit businesses, has set forth important amendments to the Insolvency Act to contain the liquidation of companies and appointment of receiver. The chances of rescuing the business are greater under administration and through the following amendments, companies facing financial constraints owing to the COVID-19 crisis, are being afforded a second chance by not being wound up immediately.

The key amendments to the Insolvency Act, which are deemed to have come into operation on 23 March 2020, are specified hereunder.

- With a view to reduce the number of individual debtors being adjudged bankrupt, the amount of the debt required to serve a bankruptcy notice upon a debtor has been increased from MUR 50,000 to MUR 100,000. Furthermore, an individual debtor now has 28 days from the date of service to comply with a bankruptcy notice.
- In an attempt to hold off any new cases of voluntary winding up during the COVID-19 crisis, the Act has amended the Insolvency Act by nullifying any winding up resolution passed by a company or by its creditors during the COVID-19 period, or within a three-month period after the COVID-19 period, such that any such resolution shall be deemed not to have been passed. It is of note that this limitation does not apply to a company holding a Global Business Licence. This curtailment is likely to stimulate businesses into opting for administration as a business rescue measure over liquidation, in the best interests of creditors and employees.
- The Act further renders inapplicable the directors' obligations under Section 142 of the Insolvency Act notably to summon a meeting of creditors in the event of a creditor's voluntary winding up during the COVID-19 period and within three months after the COVID-19 period.
- Another significant measure under the Act which needs emphasis is the quantum of the debt, as a prerequisite to serve a statutory demand upon a company, which has been revised upward from MUR 100,000 to MUR 200,000. Additionally, as a helping hand to companies facing financial constraints during the COVID-19 crisis, the Act has reviewed the timeframe to comply with a statutory demand from one month to two months. As such, corporate debtors are allowed a temporary respite in order to work out their cash flow problems to meet up with their monetary obligations. Whether such an extension is likely to work in their favour still remains uncertain.
- An application to set aside a statutory demand can now be made within 28 days of service of the statutory demand instead of 14 days. As such, companies have more time to contemplate on their possible options following service of a statutory demand.
- An administrator shall call the First Creditors' Meeting within 10 days after the commencement of the administration. In case the period of 10 days expires or falls wholly or partly during the COVID-19 period, the

meeting shall be held not later than 30 days after the COVID-19 period lapses. However, following a closer observation of this new provision, we note that it is likely to trigger a difficulty for the administrator who is bound by the Insolvency Act to convene a watershed meeting within a delay of 28 days after the date of his appointment as administrator. In light of the new provision extending the delay to convene the First Creditors' Meeting, the administrator will have to seek an extension of the convening period from the Bankruptcy Court to call for a watershed meeting.

C. Foundations Act 2012 - Limited Liability Partnerships Act 2011 – Limited Partnerships Act 2011

- In view of the uncertainties and complexities associated with the unprecedented COVID-19 pandemic, the Act has sought to provide for temporary measures by amending the aforementioned legislations to allow the Registrar of Companies to issue practice directions, guidelines or such necessary instructions for the proper administration of these legislations particularly during the COVID-19 period. Consequently, any queries or requests which may arise under these legislations may be directed to the Registrar of Companies which is now vested with the necessary powers to handle same and to set out and implement such necessary measures as and when required.
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Regulatory

A. Interpretation and General Clauses Act 1974

In the wake of the COVID-19 pandemic, regulatory modification has been brought notably in relation to deadlines as well as validity of licences, permits, clearances and approvals during the COVID-19 period to ensure business continuity.

The Government is aware of the importance of possessing valid and subsisting operational licences and permits for running businesses in Mauritius. These measures introduced are significant and can be seen as steps in the right direction to facilitate the businesses to run amidst lockdown.

In this respect, the Act has amended the Interpretation and General Clauses Act to allow the extension of deadlines, which fall during the COVID-19 period or during a period of 30 days thereafter, by regulations.

- Therefore, where a time period is provided under an enactment to:
 - initiate or lodge judicial proceeding;
 - make payments;
 - apply for a licence (including renewal of a licence);
 - make a decision or give a determination;
 - submit a report;
 - register a document;
 - serve a notice or any other document;
 - do or refrain from doing any other act or thing

and such time period expires or falls wholly or partly during the COVID-19 period or falls during a period of 30 days

after the COVID-19 period lapses, the time period may be extended as may be prescribed by regulations.

- **Licences, Permits and Visas**

The Act, through amendments brought to the following legislations, seeks to cater for the expiry of licences, visas, permits, clearances, certificates or similar authorisations/approvals during and after the COVID-19 period. Any expiry date falling during COVID-19 period or 30 days after the COVID-19 period lapses, may be extended for such period as may be prescribed by regulation under the relevant enactment.

The legislations which are subject to amendments by the Act are namely:

- Environment Protection Act 2002
- Gambling Regulatory Act 2007
- Information and Communication Technologies Act 2001
- Tourism Authority Act 2006
- Immigration Act 1973
- Passports Act 1969

- **Statutory Corporations**

The Act has also amended the Interpretation and General Clauses Act to enable meetings of a statutory corporation or of its controlling body, committee or sub-committee to be held by a number of members who constitute a quorum either physically or by audio or audio and visual communication. Any resolution in writing, signed or assented to by all members, shall be as valid and effective, and can be in made in counterparts. This measure is another attempt by the Government to expedite the decision-making process insofar as statutory corporations are concerned.

Banking and Financial Services

A. Bank of Mauritius Act 2004

The COVID-19 pandemic poses a serious challenge to financial institutions. In order to support the Government financially amidst the COVID-19 crisis, the Act has brought in significant amendments to the Bank of Mauritius Act as follows:

- The Bank of Mauritius is empowered to grant such amount to the Government, as may be approved by the Board, to assist the Government in its measures devised to stabilise the economy of Mauritius.
- The Bank of Mauritius may provide capital to or invest such amount of official foreign reserves as the Board may determine in any corporation or company set up for the purpose of facilitating economic development.
- The Board may also approve such grant from the Special Reserve Fund to assist the Government in its measures geared towards stabilising the economy of Mauritius.

Attractive as these aforesaid measures may appear during the current COVID-19 crisis, funding Government expenditure may not necessarily be a safe policy decision for the Bank of Mauritius, acting as the Central Bank. The Bank of Mauritius has been given the mandate to preserve price stability as its primary objective and needs to

maintain its autonomy from government to make sure that short-term political considerations do not interfere with achieving this objective. As such, it is important for the Central Bank to act cautiously in implementing the aforesaid measures.

B. Financial Services Act 2007

The COVID-19 pandemic is bringing uncertainty to every sector, including financial services. With a view to facilitating the functioning and operations of the Financial Services Commission, which is the integrated regulator for the non-banking financial services sector and global businesses, the Act has introduced the following amendments.

- The Act enables meetings of the Board of the Financial Services Commission to be held by means of audio and/or visual communication through which all the members participating and constituting a quorum can simultaneously hear each other without the need for the members to physically assemble at any particular place.
- In addition, a resolution in writing (also consisting of facsimile or electronic mail), signed or assented to by all members then entitled to receive notice of a meeting shall be valid, effective and deemed to have been passed at a meeting duly convened and held.

These amendments have been designed to ease the conduct of Board meetings, which can now be done remotely, and to expedite the decision-making process for the purpose of ensuring soundness and stability of the financial system in Mauritius notably during the COVID-19 crisis. The amendment also includes the approval of any resolution passed digitally by the Board of the Financial Services Commission for the purpose of facilitating and promoting timely and prompt decisions.

Employment

This section sets forth the salient amendments which have been brought to the employment law in the light of the unprecedented COVID-19 pandemic, with a view to introduce novel measures on different aspects.

A. Workers' Rights Act 2019

• **Work from Home**

An employee may now be required to work from home by the employer, provided that a prior notice (of at least 48 hours) has been given to the employee.

• **Flexitime**

Any worker may now request his/her employer to work flexible hours.

Previously, flexitime could be exercised only by workers having to care for a child below 4 years old or for a child suffering from an impairment. However, the possibility of working on flexitime has been extended generally to any worker, provided that a prior notice of at least 48 hours is given by the employer, which is a new prerequisite under the Workers' Rights Act.

Unless there are reasonable business grounds to refuse, an employer may grant a worker's request to work on flexitime.

• **Suspension of payment of night shift allowance**

Pursuant to the new amendment enacted by the Act, a shift worker shall not be entitled to any allowance for work

performed on night shift during the COVID-19 period (and such further period as may be prescribed).

- **Payment of Overtime in connection with the COVID-19 period**

A worker, other than a watchperson, who is employed in the sectors of block making, construction, stone crushing & related industries and manufacturing sector governed by the Factory Employees (Remuneration) Regulations 2019, and who works from 23 March 2020 and until such further period as may be prescribed, **may** be remunerated as follows:

- a. for work performed on a public holiday, at not less than **twice** (previously thrice) the basic hourly rate per additional hour of work; and
- b. for work performed in excess of 45 hours or such lesser number of agreed hours of work in any week, (not being hours of work performed on a public holiday), at not less than **one and a half times** the basic hourly rate per additional hour of work.

In lieu of the overtime, paid time off may be granted to a worker by the employer or at the request of the worker.

The Workers' Rights Act makes it possible for a worker, who has not been granted paid time off, whether wholly or partly, to accumulate his outstanding time off up to (a) the date the worker ceases, in any manner whatsoever, to be in the employment of the employer or (b) until 31 December 2021 or (c) such other date as may be prescribed, whichever is applicable.

Furthermore, in the event that a worker cannot avail himself of the total accumulated hours of time off, he shall be paid remuneration in lieu of any time off left. Such payment shall be made (a) at the time the worker ceases, in any manner whatsoever, to be in the employment of the employer or (b) as at 31 December 2021 or (c) such other date as may be prescribed, whichever is applicable.

- **Annual leaves**

An employer **may**, during a period of 18 months' following the expiry of the COVID-19 period, withhold a maximum of 15 days' annual leave (or such other number of annual leave as may be prescribed) from the total annual leave accrued to a full-time worker from the beginning of the year of the COVID-19 period or such further period as may be prescribed.

No annual leave shall be withheld for a worker who has been required to work during the COVID-19 period.

- **Portable Retirement Gratuity Fund (PRGF)**

The Workers' Rights Act provides that if an employer has not made any contributions towards the PRGF:

- a. Upon Retirement or death – if a worker retires or dies on or after 01 January 2020, the employer will have to pay any gratuity to the worker or to his legal heirs. The method of calculation has not been prescribed yet.
- b. Upon Resignation or termination – if a worker resigned or the employment has been terminated, on or after 01 January 2020, any contribution to be made by the employer to the PRGF shall be calculated at such rate as may be prescribed.

- **Offences**

The Act now criminalises violation of certain employment law provisions, which are listed hereunder:

- a. Discrimination in employment and occupation;
- b. Restriction on employment of children is not adhered to;
- c. Where the provisions pertaining to compromise agreement are not respected;

- d. The provisions related to overtime are not complied with;
- e. Equal remuneration for work of equal value is not adhered to;
- f. Payment of remuneration to worker;
- g. Payment of additional remuneration;
- h. Payment of end of year bonus; and
- i. Power of Ministry of Labour to make enquiries.

- **Termination of employment**

Employment cannot be terminated during any month in respect of which the employer has received financial assistance, including the wage assistance scheme. Any such termination of employment by the employer in that particular month is de facto unjustified. However, an employer may terminate an employee's employment on the ground of misconduct even though the employee has benefitted from financial assistance during a particular month.

- **Reduction of Workers (fast-track process for specific sectors)**

Employers of the following service sectors including air traffic control, civil aviation and airport, customs, electricity, health, hotel services, hospital (amongst others) (the "Exempted Employers") may be exempted by the Minister from following the process established under section 72 of the Workers' Rights Act pertaining to reduction of workforce.

The Exempted Employers should give at least 15 days' (as opposed to 30 days) written notice to the Redundancy Board before the intended temporary or permanent reduction or closing down.

The Redundancy Board must now complete its proceedings within 15 days (compared to the initial 30-day timeframe) following notification of the Exempted Employers. The Redundancy Board cannot extend the aforesaid delay in the case of the Exempted Employers. The Workers' Rights Act, as amended, now provides for the following possibilities by the Redundancy Board, namely:

- a. In the event that the Redundancy Board finds that the reasons for the reduction or closure are **unjustified**, it shall order the Exempted Employers to pay severance allowance at the rate of 3 months' remuneration per year of service to the worker.
- b. In case the Redundancy Board finds that the reasons for the reduction or closure are **justified**, the Board shall either order:
 - i. 30 days' wages as indemnity in lieu of notice be paid to the worker; or
 - ii. in lieu of termination, **at the request of an Exempt Employer and subject to the consent of the worker**, order **the worker/category of workers to proceed on leave without pay for such period as the Exempt Employer specifies, with a condition that the resumption of employment be on new terms and conditions (including pension benefits).**

The requirement of employees to be consulted or for employers to sit on the negotiation table with trade union representatives in the case of Exempted Employers have been removed.

- **Transition Unemployment Benefit**

A worker shall be entitled to a Transition Unemployment Benefit where:

- a. he proceeds on leave without pay pursuant to an order made by the Redundancy Board; and
- b. he has not taken any other employment during the period when he is on leave without pay.

B. Employment Relations Act 2008

The Employment Relations Act has also been subject to amendments by the Act, which are effective as from 23

March 2020.

- **Referral and determination of labour disputes by the Employment Relations Tribunal**

Previously, the Commission for Conciliation and Mediation was entitled to hear and encourage parties to a labour dispute to reach an agreement or otherwise, submit a report to the parties with the prescribed delay and refer the matter to the Employment Relations Tribunal (the “**Tribunal**”), at the request of the complainant.

However, during the COVID-19 period (or such further period as may be prescribed), a labour dispute arising out of the following service sectors including air traffic control, civil aviation and airport, customs, electricity, health, hotel services, hospital (amongst others), shall forthwith be referred to the Tribunal by the President of the Commission for Conciliation and Mediation.

Furthermore, the delay within which the Tribunal has to enquire about a labour dispute and make an award has been shortened. Prior to the amendments, the Tribunal had 90 days (or such extended period) from the date of referral to enquire and rule on the labour dispute.

In case of a labour dispute arising out of the following service sectors including air traffic control, civil aviation and airport, customs, electricity, health, hotel services, hospital (amongst others), the Tribunal must now act, within 30 days of the referral, to enquire into the labour dispute and make an award thereof.

All the above amendments brought to the employment law are deemed to have come into operation on 23 March 2020 except for those brought to the Portable Retirement Gratuity Fund which are deemed to have come in operation since 01 January 2020.

It is important to point out that the measures are not across the board measures inasmuch as the Workers’ Rights Act draws a distinction between employees earning a basic monthly salary of MUR 50,000 or less and employees earning a basic monthly salary of more than MUR 50,000 per month.

The right to work from home is applicable to all the employees while the new measures with respect to the flexitime, non-payment of night shift allowance, annual leaves, overtime and paid time-off are applicable to employees earning a basic monthly salary of MUR 50,000 or less.

We note that the existing safeguards against redundancy, less favourable employment terms upon the transfer of undertaking or resumption of work after a period of leave without pay in lieu of termination, amongst others, are being lifted, though only temporarily.

In addition, the Act has criminalised the contravention of certain provisions and the sanctions imposed for these offences are being applied retrospectively (as from the 23 March 2020).

Government has announced that the amendments to the Workers’ Right Act have been brought with the objective of avoiding cessation of businesses and keeping as many jobs as possible. The trade unionists are, on the other hand, claiming that these new amendments are not only impinging on the rights of workers but have also fast tracked the redundancy mechanism for employees in certain sectors.

Taxation

A. Income Tax Act 1995

The Act has amended the legal framework established under the tax laws in order to assist both companies and

individuals during the current COVID-19 crisis. A novelty which has been brought is the introduction of the COVID-19 Levy under the Income Tax Act which is effective as from 23 March 2020.

- **COVID-19 Levy**

- Every employer who has benefited from an allowance under the Wage Assistance Scheme (the “WAS”) shall be liable to pay a COVID-19 levy.
- Where the employer is:
 - an individual;
 - a resident *société*; or
 - a company whose accounting period ends on any date during the periods starting (i) on 01 May 2020 and ending 31 December 2020, and (ii) on 01 May 2021 and ending 31 December 2021,

the levy shall be payable in respect of the years of assessment commencing on 01 July 2020 and 01 July 2021.

- Where the employer is a company whose accounting period ends on any date during the period starting (i) on 01 January 2021 and ending on 30 April 2021, and (ii) on 01 January 2022 and ending on 30 April 2022, the levy shall be payable in respect of the years of assessment commencing on 01 July 2021 and 01 July 2022.
- Where the employer is an individual, the levy payable for the year of assessment commencing on 01 July 2020, shall be the lower of either the total financial support obtained under the WAS or 15% of the chargeable income of the employer.

For the year of assessment commencing on 01 July 2021, the levy payable shall be the lower of either the total amount paid to the employer under the WAS as reduced by the amount of levy payable for the previous year of assessment or 15% of the chargeable income of the employer.

- Where the employer is a resident *société* or a company whose accounting period ends on any date during the period starting (i) on 01 May 2020 and ending on 31 December 2020, and (ii) on 01 May 2021 and ending on 31 December 2021, the levy payable for the year of assessment commencing on 01 July 2020, shall be the lower of either the total financial support obtained under the WAS or 15% of the chargeable income of the employer.

For the year of assessment commencing on 1st July 2021, the levy payable shall be the lower of either the total amount paid to the employer under the WAS as reduced by the amount of levy payable for the previous year of assessment or 15% of the chargeable income of the employer.

- Where the employer is a company whose accounting period ends on any date during the period starting (i) on 01 January 2021 and ending on 30 April 2021, and (ii) on 01 January 2022 and ending on 30 April 2022, the levy payable for the year of assessment commencing on 01 July 2021, shall be the lower of either the total financial support obtained under the Wage Assistance Scheme or 15% of the chargeable income of the employer.

For the year of assessment commencing on 01 July 2022, the levy payable shall be the lower of either the total amount paid to the employer under the WAS as reduced by the amount of levy payable for the previous year of assessment or 15% of the chargeable income of the employer.

The WAS was paid to all employers, including profitable ones. The legislator has introduced the COVID-19 Levy, and rightly so, to regain the money paid to profitable employers and reallocate the resources to priority sectors.

- **Tax administration and Deadlines**

- Where the statutory delay relating to proceedings before the Assessment Review Committee expires, or falls wholly or partly during:
 - the COVID-19 period, the delay will start after the COVID-19 period ends; or
 - a period of 21 days after the COVID-19 period lapses, the statutory delay will be suspended and will start from the day following the last day of the 21 days' period.
- Where the statutory delay imposed to make an assessment, a decision, a determination, a notice or a claim expires, or falls wholly or partly, during:
 - the COVID-19 period: the assessment, decision, determination, notice or claim can be made or given within two months after the end of the COVID-19 period; or
 - A period of 30 days after the COVID-19 period lapses: the assessment, decision, determination, notice or claim can be made or given within two months after the period of 30 days lapses.
- Where the deadline for effecting a payment imposed to make an assessment, a decision, a determination, a notice or a claim expires, or falls wholly or partly, during the COVID-19 period, the payment should be made by 25 June 2020, failing which the prescribed penalty and interest will be applicable.
- The deadline for taxpayers to make an application for the review of assessment before the Expeditious Dispute Resolution Tax Scheme has been extended from 30 June 2020 to 31 August 2020.
- As from 24 March 2020, the following items are classified as zero-rated supplies:
 - protective masks against dust, odours and similar items;
 - other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters; and
 - hand sanitisers.

- **Contribution to COVID-19 Solidarity Fund**

The COVID-19 Solidarity Fund may be seen as an attractive measure inasmuch as individuals and companies will be able to deduct any amount contributed to the COVID-19 Solidarity Fund from their taxable income for the income tax return for income years commencing on 01 July 2019 and 01 July 2020. They will be entitled to carry forward any unrelieved deduction from their net income up to a maximum of two years.

Lease and Rental Payment

A. Landlord and Tenant Act 1999

The COVID-19 pandemic has created major challenges for tenancy. The Act has amended the Landlord and Tenant Act in order to respond to the landlord-tenant conflict in connection with the non-payment of rent and has to this effect provided a moratorium to tenants to comply with their obligation of payment of rent.

- Though the Landlord and Tenant Act applies only in certain categories of premises, the moratorium provided for

under this Act, seems to have been extended to apply to ALL premises, whether commercial or residential, let under the Landlord and Tenant Act or under any other enactment (which would, inter alia, cover those premises rented under the Mauritian Civil Code).

- As a result, where rent has not been paid for the months of March 2020, April 2020, May 2020, June 2020, July 2020, August 2020 and such other subsequent month as may be prescribed, this shall not constitute a breach of the tenancy agreement, provided that the rent for March 2020, April 2020, May 2020, June 2020, July 2020, August 2020 (and such other subsequent month as may be prescribed) is fully paid in instalments by 31 December 2021 or such other date as may be prescribed.
- Therefore, no Court may not make an Eviction Order, whether against tenants under the Landlord and Tenant Act or tenants covered under any other enactment, for failure to pay rent for the months of March 2020, April 2020, May 2020, June 2020, July 2020, August 2020 and such other subsequent month as may be prescribed, provided that the rent payments for March 2020, April 2020, May 2020, June 2020, July 2020, August 2020 (and such other subsequent month as may be prescribed) are fully effected in instalments by 31 December 2021 or such other date as may be prescribed.

The application of the new provision of the Landlord and Tenant Act seems to be thought-provoking and unclear particularly with regard to its application to lease agreements concluded during or after the COVID-19 period.

Data Protection

A. Data Protection Act 2017

The Act also amended the Data Protection Act, with effect from 23 March 2020, to include as an additional exception, the possibility of the issuance of any licence, permit or authorisation during the COVID-19 period. The objective is to ease the process of the issuance of any licence or permits, for instance the Work Access Permit being issued to workers who are having to attend on-site duties during the confinement period owing to the COVID-19 pandemic, on the basis that same constitutes a necessary and proportionate measure in a democratic society.

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