

**Information and Communication Technologies (Universal Service Fund)  
Regulations 2023**

**GN No. 159 of 2023**

**Government Gazette of Mauritius No. 93 of 31 October 2023**

**THE INFORMATION AND COMMUNICATION  
TECHNOLOGIES ACT**

**Regulations made by the Minister, after consultation with, and on the  
recommendation, of, the Information and Communication Technologies Board, under  
sections 21 and 48 of the Information and Communication Technologies Act**

1. These regulations may be cited as the **Information and Communication Technologies (Universal Service Fund) Regulations 2023**.

2. In these regulations -

"Act" means the Information and Communication Technologies Act;

"gross turnover" means -

(a) the retail revenue receivable by the public operator during its financial year, from the provision of information and communication services, generated under the scope of any licence held by a public operator before any deduction for expenses, taxes, discounts, returns and offsets of any kind; but

(b) does not include revenue from -

(i) value added taxes, other taxes and charges collected for, and on behalf of, the Government;

(ii) sales and renting of telecom equipment, including customer premises equipment;

(iii) data centre, late payment charges, managed services, tower rentals, sub-lease; and

(iv) other non-telecom services;

"public operator" means an operator referred to in the first column of the First Schedule;

"reconciliation statement" means a statement which reconciles the annual contribution payable, based on audited figures from the public operator's financial accounts relating

to its commercial operations, and the actual annual contribution made by the public operator during the calendar year;

"retail revenue" means revenue generated by a public operator from the provision of information and communication services to final end-users;

"universal service provider" means a public operator designated under regulation 5 to provide a universal service;

"USF" means the Universal Service Fund established under section 21 of the Act.

**3.** (1) For the purposes of section 21(2) of the Act, the prescribed annual contribution payable into the USF by a public operator shall be in accordance with the provisions of the second column of the First Schedule.

(2) Every public operator shall -

(a) not later than one month after the end of every quarter; pay the annual contribution into the USF; and

(b) at the time of payment, submit the prescribed form, duly filled in, as set out in the Second Schedule.

(3) Where a public operator fails to pay the annual contribution as required under paragraph (2), he shall, in addition to the contribution, pay a surcharge of 2.5 per cent of the unpaid contribution per quarter, up to a maximum of 10 per cent.

**4.** (1) For the purpose of regulation 3, every public operator shall -

(a) submit an audited certificate from an independent auditor, certifying the correctness of the annual contribution payable during each calendar year, including a duly filled in reconciliation statement in the form set out in the Third Schedule;

(b) submit the audited certificate not later than 3 months after the end of every calendar year.

(2) Where, further to the audited certificate submitted under paragraph (1), the Authority determines that there has been under payment by a public operator in relation to the annual contribution payable -

(a) the Authority shall, issue a claim for the amount due not later than 60 days after the receipt of the audited certificate; and

(b) the public operator shall settle the amount due not later than one month after the claim is issued by the Authority.

(3) Where a public operator fails to pay the claimed amount due under paragraph (2), a surcharge of 10 per cent of the claimed amount shall be applicable.

(4) Where, further to the audited certificate submitted under paragraph (1), the Authority determines that there has been over payment by a public operator in relation to the annual contribution payable, the Authority shall refund the excess amount collected, in consideration of any outstanding contribution.

**5.** (1) The Authority shall, following a bidding exercise open to all eligible public operators, designate one or more universal service provider.

(2) No public operator shall be eligible to be designated a universal service provider where it fails to comply with regulation 3 or 4, or where it furnishes any information to the Authority which is false or misleading in any particular material.

(3) Every designated universal service provider shall enter into an agreement with the Authority which shall provide for, but not limited to, the following -

- (a) such universal service as the Authority may determine;
- (b) the imposition of performance targets and monitoring thereon;
- (c) the payment to be made from the Fund to a universal service provider; and
- (d) such other terms and conditions as the Authority may determine.

(4) The Authority shall reserve the right to retain any payment due to a designated universal service provider where the designated universal service provider fails, without reasonable cause, to comply with paragraph (3).

**6.** The Authority may, for the purposes of these regulations, issue such guidelines and directives as may be necessary.

**7.** Any public operator who furnishes any information to the Authority which is false or misleading in any material particular shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding one year.

**8.** The Information and Communication Technologies (Universal Service Fund) Regulations 2008 are revoked.

**9.** Any public operator who, prior to 1 October 2023, is required to make an annual contribution in monthly instalments into the USF under the revoked Information and Communication

Technologies (Universal Service Fund) Regulations 2008 shall, for the months of October, November and December 2023, make that contribution in accordance with the revoked Information and Communication Technologies (Universal Service Fund) Regulations 2008.,

**10.** Any public operator who has failed to pay the annual contribution under the revoked Information and Communication Technologies (Universal Service Fund) Regulations 2008 shall be liable to pay that contribution as if the Information and Communication Technologies (Universal Service Fund) Regulations 2008 have not been revoked.

**11.** These regulations shall be deemed to have come into operation on 1 October 2023.

Made by the Minister, after consultation with, and on the recommendation of, the Information, and Communication Technologies Board, on 27 October 2023.

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## FIRST SCHEDULE

[Regulation 2]

### Public operator with an annual gross turnover of less than 30,000,000 rupees

| Licence Category  | Quantum of contributions   |
|---|--|
| Networking Services Provider Licence<br>(National) – B.01         | 0.3% of the annual gross turnover payable<br>on a quarterly basis    |
| Networking Services Provider Licence<br>(International) - B.02    |  |
| Public. Switch (Fixed) Telephone Network<br>(PSTN) Licence - C.02 |  |
| Public Land Mobile Network (PLMN)<br>Licence- C.03                |  |
| Internet Service Licence - C.08                                   |  |
| International Long Distance (ILD) Network<br>Licence - C.04       | Fixed yearly amount of 20,000<br>rupees payable on a quarterly basis |
| All other commercial licences                                     | nil  |

### Public operator with an annual gross turnover of more than 30,000,000 rupees

| Licence Category  | Quantum of contributions  |
|---|---|
| Networking Services Provider Licence<br>(National) – B.01       | 0.3% of the annual gross turnover payable<br>on a quarterly basis |
| Networking Services Provider Licence<br>(International) - B.02  |   |
| Public Switch (Fixed)Telephone<br>Network (PSTN) Licence - C.02 |   |
| Public Land Mobile Network (PLMN)<br>Licence - C.03             |   |
| International Long Distance (ILD)<br>Network Licence - C.04     |   |

|                                 |     |
|---------------------------------|-----|
| Internet Service Licence - C.08 |     |
| All other commercial licences   | nil |

## SECOND SCHEDULE [Regulation 3(2)(b)]

**Public Operator:** .....

**Year:** .....

**Note:**

**1. 'Gross Turnover' Is:**

(a) the retail revenue receivable by the public operator during its financial year, from the provision of information and communication services, generated under the scope of any licence held by a public operator before any deduction for expenses, taxes, discounts, returns and offsets of any (b) does not include revenue from –

- i. value added taxes, other taxes and charges collected for, and on behalf of, the Government;
- ii. sales and renting of telecom equipment, including customer premises equipment;
- iii. data centre, late payment charges, managed services, tower rentals, sub-lease; and
- iv. other non-telecom services

**2. 'Name of Service' refers to all individual services for which revenue has been received under each licence.**

| Gross Turnover generated by Licence and by Service                  | Quarter xx |
|---|------------|
| Services provided under <u>XXX</u> Licence:                         |            |
| <Name of Service 1>   |            |
| <Name of Service 2>   |            |
| <Name of Service 3>   |            |
| <Insert additional services as applicable>                          |            |
| <b>Sub Total</b>  | -          |
|   |            |
| Services provided under <u>XXX</u> Licence:                         |            |
| <Name of Service 1>   |            |
| <Name of Service 2>   |            |
| <Name of Service 3>   |            |
| <Insert additional services as applicable>                          |            |
| <b>Sub Total</b>  | -          |
|   |            |
| Services provided under <u>XXX</u> Licence:                         |            |
| <Name of Service 1>   |            |
| <Name of Service 2>   |            |
| <Name of Service 3>   |            |
| <Insert additional services as applicable>                          |            |
| <b>Sub Total</b>  | -          |
|   |            |
| <Insert additional licences as applicable>                          |            |
|   |            |
| <b>Gross Turnover for the Year</b>                                  | -          |
|   |            |
| <b>Total USF Contribution for the Year (Rs 20k or 0.3% or 0.4%)</b> | -          |

**Declaration**

I, .....(full name and surname) ....., .....(designation)....., declare that I am authorised to sign on behalf of .....(name of entity)..... I further declare that all the information herein contained is true and correct and is compliant with the provisions of the ICT (USF) Regulations 2023. I also undertake to furnish any additional information that the Information and Communication Technologies Authority may request in regard to the above submission.

**Signature:**

**Company's Seal:**

**Date:**

## THIRD SCHEDULE [Regulation 4(1)(a)]

| USF RECONCILIATION STATEMENT   |           |           |           |           |                    |
|--|-----------|-----------|-----------|-----------|--------------------|
| Public Operator: .....   |           |           |           |           |                    |
| Year: .....  |           |           |           |           |                    |
| <b>Note:</b>   |           |           |           |           |                    |
| 1. Reconciliation Statement is:<br>a statement which reconciles the annual contribution payable, based on audited figures from the public operator's financial accounts relating to its commercial operations, and the actual annual contribution made by the public operator during the calendar year         |           |           |           |           |                    |
| 2. Gross Turnover is:  |           |           |           |           |                    |
| (a) the retail revenue receivable by the public operator during its financial year, from the provision of information and communication services, generated under the scope of any licence held by a public operator before any deduction for expenses, taxes, discounts, returns and offsets of any kind; but |           |           |           |           |                    |
| (b) does not include revenue from –  |           |           |           |           |                    |
| i. value added taxes, other taxes and charges collected for, and on behalf of, the Government;   |           |           |           |           |                    |
| ii. sales and renting of telecom equipment, including customer premises equipment;   |           |           |           |           |                    |
| iii. data centre, late payment charges, managed services, tower rentals, sub-lease; and  |           |           |           |           |                    |
| iv. other non-telecom services   |           |           |           |           |                    |
| 3. Name of Service refer to all individual services for which revenue has been received under each licence.  |           |           |           |           |                    |
| Audited Gross Turnover generated by Licence and by Service   | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Total Contribution |
| Services provided under <b>xxx</b> Licence:  |           |           |           |           |                    |
| <Name of Service 1>  |           |           |           |           |                    |
| <Name of Service 2>  |           |           |           |           |                    |
| <Name of Service 3>  |           |           |           |           |                    |
| <Insert <b>additional services</b> as applicable>  |           |           |           |           |                    |
| <b>Sub Total</b>   | -         | -         | -         | -         | -                  |
| Services provided under <b>xxx</b> Licence:  |           |           |           |           |                    |
| <Name of Service 1>  |           |           |           |           |                    |
| <Name of Service 2>  |           |           |           |           |                    |
| <Name of Service 3>  |           |           |           |           |                    |
| <Insert <b>additional services</b> as applicable>  |           |           |           |           |                    |
| <b>Sub Total</b>   | -         | -         | -         | -         | -                  |
| Services provided under <b>xxx</b> Licence:  |           |           |           |           |                    |
| <Name of Service 1>  |           |           |           |           |                    |
| <Name of Service 2>  |           |           |           |           |                    |
| <Name of Service 3>  |           |           |           |           |                    |
| <Insert <b>additional services</b> as applicable>  |           |           |           |           |                    |
| <b>Sub Total</b>   | -         | -         | -         | -         | -                  |
| <Insert <b>additional licences</b> as applicable>  |           |           |           |           |                    |
| <b>Audited Gross Turnover for the Year</b>   | -         | -         | -         | -         | -                  |
| <b>Total USF Contribution for the Year based on Audited Gross Turnover</b><br>(Rs 20k or 0.3% or 0.4%)   | -         | -         | -         | -         | -                  |
| Auditor's Signature:   |           |           |           |           |                    |
| Date:  |           |           |           |           |                    |