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**A CONSOLIDATED VERSION OF  
THE REGISTRATION DUTY ACT  
(As at 19<sup>th</sup> December 2009)**

*[Amended 32/83, 34/84, 46/84, 56/85, 19/86, 28/86, 4/87, 15/88, 20/88, 22/89, GN 103/89, 30/90, GN 54/90, 17/91, 48/91, 23/92, 23/93, 25/94, 17/95, GN 156/95, GN 68/96, GN 91/97, 9/97, 10/98, 18/99, 25/2000, 26/2000, 13/2001, 14/2001, 23/2001, 36/2001, 20/2002, 121/2002, 17/2003, 18/2003, 20/2003, GN 118/2003, 28/2004, 14/2005, 15/2006, 17/2007, GN218/2007, GN 6/2009, 14/2009, 20/2009.]*

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## **PART I - PRELIMINARY**

### **1. Short title**

This Act may be cited as the Registration Duty Act.

### **2. Interpretation**

In this Act -

"charitable trust" has the same meaning as in the Trusts Act 2001;

"consideration" means value in money or money's worth;

"deed" means any notarial deed, judgment of a Court, agreement or any other document;

"deed of transfer" -

- (a) means a deed witnessing the transfer of property with or without consideration; and
- (b) includes –
  - (i) a notice witnessing the compulsory acquisition of property under the Land Acquisition Act; or
  - (ii) a deed of transfer under the Land (Duties and Taxes) Act 1984;

"document" includes any written instrument and includes a contract of any nature;

"document under private signature" means any document other than a document drawn up by an officer;

"duty" means duty payable under this Act and includes any surcharge on duty or any penalty imposed under this Act;

"fixed duty" means the duty leviable under Part II of the First Schedule;

"immovable property" means any freehold leasehold immovable property and includes any right to such immovable property;

"manufacturing company" means a company engaged -

- (a) in the transformation of materials or semi-processed materials into finished or semi-finished goods; or
- (b) in the assembly of parts into a piece of machinery or equipment or other product, provided that its annual turnover in respect of such activities shall be at least 75 per cent of its total turnover;

"Minister" means the Minister to whom responsibility for the subject of finance is assigned;

"non-citizen" has the same meaning as in Non-Citizens (Property Restriction) Act

"notarial deed" means a deed drawn up by a notary;

"officer" means the Registrar, a clerk of a court or a notary;

"open market value" means the value which a property might reasonably be expected to realise if sold in the open market by a prudent vendor;

"property" –

(a) means every kind of property, movable or immovable;

(b) includes any property as defined in the Land (Duties and Taxes) Act;

"proportional duty" means duty calculated at a rate specified in the First Schedule;

"Receiver" means the Receiver of Registration Dues;

"register" means register with the Receiver under this Act;

"religious body" -

(a) means a non-profit registered association which has as object the advancement of religion; and

(b) includes a religious federation or similar organisation receiving subsidies from Government;

"resident in Mauritius" has the same meaning as in the Non-Citizens (Property Restriction) Act

"settlor" has the same meaning as in the Trusts Act;

"transaction" means an operation creating, transferring or extinguishing a right or obligation;

"trust" has the same meaning as in the Trusts Act;

"value" means value in money;

"Valuer" -

- (a) means a Government Valuer or a Valuer designated by the Receiver;and
- (b) includes any person authorised by the Valuer in writing

[Amended by Act 4/1987; 30/1990; 18/1999; 14/2001; 18/2003; 28, 33, 35 /2004; 4, 15/2006, 20/2009]

## PART II - LIABILITY TO DUTY

### 3. Duty leviable

(1) Notwithstanding any other enactment but subject to this Act, duty shall be levied on the registration of –

- (a) any deed irrespective of date it has been drawn up, other than those specified in paragraphs (b), (c) and (d), at the rate in force at the time of registration, in accordance with Parts I to IV and Part VIII of the First Schedule;
- (b) any deed of transfer without consideration made *inter vivos* between persons other than by an ascendant to a descendant, at the rate in force at the time of registration, in accordance with Part V of the First Schedule;
- (c)
  - (i) any declaration or deed of transfer of ownership of motor vehicles or trailers; or
  - (ii) any power of attorney, irrespective of the date on which it has been drawn up, which includes the power to sell, transfer or dispose of a motor vehicle or trailer to a person other than to an heir or legatee of the person who is the registered owner of the motor vehicle or trailer,

in accordance with the Part VI of the First Schedule.

- (d) any lease agreement entered into by a leasing company or any deed of loan in accordance with Part VII of the First Schedule;
- (1A) Notwithstanding subsection (1) but subject to subsection (1B) and (1C), the duty leviable on the registration of any deed witnessing the transfer of property under the Integrated Resort Scheme or the transfer of a standalone villa under the Invest Hotel Scheme prescribed under the Investment Promotion Act shall be in accordance with item 15 of paragraph J of Part I, or item 4(a) of part IV, of the First Schedule, whichever is the higher. [Amended 18/2008][GN 70/2008, GN 32/09 , ACT 20/2009]
- (1B) Where an IRS certificate, or a letter of approval for the implementation of an Integrated Resort Scheme, under the Real Estate Development Scheme prescribed under the Investment Promotion Act has been issued by the Board

of Investment prior to 6 June 2008, the duty under item 4(a) of Part IV of the First Schedule shall apply. [Amended 18/2008][GN 70/2008]

- (1C) Where a deed witnessing the transfer of property under the Integrated Resort Scheme set up under the Real Estate Development Scheme or the transfer of a standalone villa under the Invest Hotel Scheme prescribed under the Investment promotion Act is presented for registration between 1 January 2009 and 31 December 2010, the duty leviable on the registration of the deed shall be in accordance with item 4(a) of Part IV of the First Schedule.  
[Amended GN 32/2009], Act 20/2009)

- (2) The minimum duty leviable shall be -
- (i) 200 rupees in respect of deeds mentioned in subsection(1) (a);
  - (ii) 10 per cent of the value mentioned in the deed mentioned in subparagraph (1)(b) or as determined in accordance with section 17 of this Act or section 28 of the Land (Duties and Taxes) Act or as decided by the Assessment Review Committee under section 20 of the Mauritius Revenue Authority Act, whichever is higher.
- (3) -
- (4) -
- (5) -
- (5A) The duty leviable on the registration of any document witnessing a transaction, other than a transfer of an immovable property or a movable property in Mauritius, between a non-citizen and a company holding a Global Business Licence under the Financial Services Act 2007, shall be in accordance with the First Schedule or 50,000 rupees, whichever is lower.
- (6) -

[Amended by Act 4/1987; 30/1990; 23/1993; 25/1994; 10/1998; 18/1999; 25/2000; 13/2001; 23/2001; 20/2002; 20/2003; 33/2004; 35/2004; 14/2005; 15/2006; 17/2007; 18/2008, 20/2009]

### **3A. Transfer with right of redemption (*remere*)**

(1) Where a transferor of immovable property has reserved to himself a right of redemption (*faculte de rachat ou de remere*) in accordance with article 1659 of the Code Civil Mauritius and fails to exercise his right of redemption within the period specified in a deed of transfer or in a subsequent deed, the transferee shall, within 3 months after such failure cause a notarial deed to be drawn up stating -

- (a) the date on which the right of redemption of the transferor has been extinguished;
- (b) the open market value of the property at the date mentioned in

paragraph (a).

(2) The deed drawn up in accordance with subsection (1) shall be registered and duty at the appropriate rate prescribed in the First Schedule shall be levied on the difference between the open market value of the property as specified in the deed, or as determined in accordance with section 28 of the Land (Duties and Taxes) Act 1984 or as decided by the Assessment Review Committee under section 20 of the Mauritius Revenue Authority Act and the value specified in the deed of transfer.

(3) Where a transferee fails to comply with subsection (1) or (2) he shall be liable to a penalty equivalent to the amount of duty leviable under subsection (2).

[Added 34/84, Amended 46/84, 23/93, 23/2001,33/2004]

**3B - 3C** [Repealed 30/90]

**4.** [Repealed 15/2006]

**5. Documents drawn up abroad**

Where a document liable to duty has been drawn up outside Mauritius, the document shall not be made use of in Mauritius unless it is registered.

**6. Documents witnessing several transactions**

(1) Subject to subsection (2), where a document witnesses several transactions or stipulations which are independent of one another or which do not necessarily arise from one another, duty shall be levied in respect of each such transaction or stipulation according to its nature.

(2) Where a document which witnesses a transfer of property contains the receipt for, or an obligation relating to, the sale price of the property, the receipt or obligation shall not be liable to duty.

**7. Counter-deed**

(1) Where the parties to a document, whether a notarial deed or a document under private signature, are parties to a counter-deed which discloses that duty leviable on the transaction witnessed by the related document has been evaded, they shall be jointly liable to the duty on the counter-deed and to a penalty.

(2) (a) The duty on the counter-deed under subsection (1) shall be an amount equal to the duty which would have been leviable on the transaction witnessed by the related document had it specified the true consideration for the transaction, and no account shall be taken of any duty already paid on the related document.

(b) The penalty leviable under subsection (1) shall be equivalent to the duty leviable under paragraph (a).

[Amended 9/97]

**8. Transactions not witnessed by document**

Proportional duty shall be leviable on the change of ownership, right of use or occupation, otherwise than by donation or succession, of immovable property or of usufruct of immovable property even where the new owner, usufructuary, user or occupier declares that there was no written agreement between himself and the previous owner, usufructuary, user or occupier.

9. [Repealed 28/2004]

#### 10. **Assessment of usufruct**

- (1) Where on the sale of any property the usufruct is reserved to the vendor -
- (a) the value of the usufruct shall be assessed at half the consideration for the bare ownership;
  - (b) proportional duty shall be paid on the aggregate of the value of the bare ownership and the assessed value of the usufruct;
  - (c) subject to subsection (2), no duty shall be leviable at the time the usufruct accrues to the owner in bare ownership.

(2) Where a person who has acquired the bare ownership of any property and has paid duty under subsection (1)(b) acquires the usufruct of the property otherwise than by the death of the usufructuary, the duty leviable shall be -

- (a) if the consideration exceeds the value of the usufruct as assessed under subsection (1)(a) additional proportional duty on the excess;
- (b) in any other case, fixed duty.

(3) Where on the transfer of any property otherwise than for consideration the usufruct is reserved to the transferor, the values of the usufruct shall be assessed at half the value of the property.

#### 11. **Transfers of mixed property**

Where -

- (a) a document witnesses the transfer of ownership or usufruct of immovable property together with movable property; and
- (b) a valuation of each item of the movable property has not been made in the document,

proportional duty shall be leviable on the aggregate value of the immovable and movable property at the rate specified for immovable property.

#### 12. ***Ouverture de crédit***

Where a person enters into an agreement to advance money at future dates (*ouverture de crédit*) duty shall be leviable on the total amount of the advances agreed to be made.

#### 13. **Agreement relating to agricultural produce**

The parties to an agreement relating to agricultural produce shall, where -

- (a) the value of the consideration is not stipulated in the agreement, state the estimated value of the consideration;
- (b) the consideration is a portion of the agricultural produce and its value cannot be ascertained, state the estimated value of the produce, for duty purposes.

#### 14. Registration of judgments

(1) Subject to subsection (2) -

- (a) every rule of court issued by an officer on an order made by the court or a judge and liable to fixed duty shall be registered on the original or a certified copy of the original signed by an officer;
  - (b) every judgment ordering a transfer of immovable property shall be liable to proportional duty and shall be registered on the original or a certified copy of the original signed by an officer;
- ;
- (c) every judgment liable to proportional duty shall be registered on the certified copy of the judgment signed by an officer.

(2) Notwithstanding subsection (1)-

- (a) where a judgment orders the distribution or liquidation of movable property or of the proceeds of the sale of immovable property or of interest or costs on the sale of immovable property in proceedings between parties, a fixed duty shall be leviable on the copy of the judgment and on each warrant for payment (*bordereau de collocation*);
- (b) a fixed duty shall be leviable on the copy of any order or judgment for alimony or maintenance.

(3) Where proportional duty has been paid on a judgment and, on a new trial or an appeal, the judgment is varied or there is a new judgment -

- (a) where the amount of the judgment exceeds that of the earlier judgment, proportional duty shall be leviable on the excess;
- (b) where the amount of the judgment does not exceed that of the earlier judgment, fixed duty shall be leviable.

(4) Where judgment is given in a suit in respect of a transaction which was not supported by a document -

- (a) the duty which would have been payable on the transaction, if it had been witnessed by a document, shall be levied in addition to the duty leviable on the judgment;
- (b) the judgment shall be registered on the original or a certified copy signed by an officer.

### **PART III - ASSESSMENT OF DUTY - VALUATION OF PROPERTY**

#### **Sub-Part A - General**

#### **15. Valuation of property**

Subject to this Part and unless otherwise expressly provided, the value of property for duty purposes shall be calculated in accordance with the Second Schedule.

#### **16. Value undeclared**

Where the value of the consideration is not specified in a document on which proportional duty is leviable, the parties shall, before registration of the document, declare in the document the estimated value of the consideration.

#### **17. Valuation of movable property**

(1) Where the Receiver is dissatisfied with the value mentioned in any deed witnessing the transfer of any movable property he shall assess the value of that property in such manner and by such means as he thinks fit.

- (2) (a) Where the transferee declines to accept the assessment made by the Receiver under subsection (1), the Receiver shall appoint a person to inspect the property and report to him on its value.
- (b) The person having the custody or possession of the property shall, under penalty of a fine not exceeding 500 rupees to be imposed by the Receiver, permit the person authorised under paragraph (a) to inspect the property at such reasonable time as the Receiver considers appropriate.
- (c) The Receiver shall assess the value of the property on the value specified in the report of the person appointed under this subsection and, where the value so assessed exceeds that specified in the deed of transfer, the cost of the inspections and report shall be borne by the transferee.
- (3) (a) Any transferee dissatisfied with the decision of the Receiver on the report of the person appointed under subsection (2) may, on payment of the duty claimed by the Receiver and not later than 15 days after receiving notice of the Receiver's decision, appeal to the Assessment Review Committee in accordance with Part IV of the Mauritius Revenue Authority Act against the decision, and the amount of the duty payable shall be determined by the Assessment Review Committee.

(b) -

- (4) Any appeal pending before the Judge in Chambers on the date immediately before the coming into operation of subsection (3) shall, on the coming into operation of that subsection, be transferred to the Assessment Review Committee and shall be dealt with accordingly.

[Amended 33/2004; 15/2006]

18. [Repealed 46/84]

### **Sub-Part B - Right of Pre-emption**

#### **19. Right of pre-emption**

(1) For the purposes of section 28 of the Land (Duties & Taxes) Act, every deed of transfer shall be subject to a resolutive condition (*condition resolutoire*) of a right of pre-emption (*droit de pre-emption*) in favour of the State.

(2) Every notary shall -

- (a) when drawing up a deed containing provisions for a transfer, make known to the parties to the deed the provisions of subsection (1) and shall insert a clause in the deed to that effect;
- (b) when registering the transfer, provide the Receiver with a certificate stating the notarial costs of the transfer.

(3) The Receiver shall not register any deed in respect of which subsection (2) has not been complied with.

[Amended 46/84, 48/91]

#### **20. Exercise of right of pre-emption**

(1) Subject to subsection (6), the Receiver may, where he is dissatisfied with the value stated in the deed of transfer, exercise on behalf of the State, within a period not exceeding 6 months from the date of registration of the deed of transfer, the right of pre-emption conferred on the State under section 19 by reimbursing to the transferee the amount payable.

(2) The exercise of a right of pre-emption shall be notified to the transferee by notice served by an usher of the Supreme Court and no fee or duty shall be chargeable in respect of the service.

(3) The Receiver shall, in the notice served under subsection (2), call on the transferee to collect, within 30 days from the date of the notice, the amount payable.

(4) Where the Receiver exercises a right of pre-emption in respect of any immovable property, he shall draw up a memorandum which, on registration and transcription, shall constitute a valid title for the State in respect of the immovable property.

(5) The memorandum under subsection (4), shall be exempt from any fee or duty.

(6) Where a transferee to whom a notice has been served under subsection (2) fails to collect the amount payable within the delay specified in subsection (3), the amount payable shall be deposited at the Registry.

(7) Where an immovable property in respect of which a right of pre-emption has been exercised is burdened with a privilege, charge or mortgage, the amount payable shall be deposited at the Registry.

(8) Any sum required for the purposes of this section shall be paid out of the Consolidated Fund.

[Amended 48/91]

## **21. Payment of amount payable on pre-emption**

(1) Where an interested person claims to be entitled to any part of the amount payable, he shall make a written application to that effect to the Registrar who shall, upon being satisfied of the claim, pay out to him the part of the amount payable to which he is entitled.

(2) Where the amount payable is not, within 6 months of the deposit, paid out in accordance with subsection (1) or where there is -

- (a) no person competent to receive, or give a sufficient discharge for, the money; or
- (b) a dispute as to the title to the money,

the Receiver shall apply for a vesting order to vest the money in the Curator and upon the making of the vesting order the money shall vest in the Curator.

(3) Any money vested in the Curator under subsection (2) shall be dealt with in the same manner as any money vested in the Curator under the Curatelle Act.

## **22. Administration by Curator**

(1) Any immovable property in respect of which the State has acquired title under section 20(4) shall be administered by the Curator.

(2) The Curator may, with the approval of the Attorney-General, sell by auction or tender any immovable property administered by him under subsection (1) and the purchaser shall bear, in addition to the price fetched at the auction or as a result of the tender, the costs of registration duty, advertisement for the auction or tender and any other costs of the sale.

(3) Any sum received on the sale of any immovable property under subsection (2) shall be paid into the Consolidated Fund.

[Amended 48/91]

## **23. Interpretation**

In this sub-Part -

"amount payable" means the price of the transfer and the notarial costs of the transfer together with interest at the legal rate for the period starting from the date of the registration of the deed of transfer to the date on which a notice under section 20(2) is served on a transferee;

"notarial costs" means all the costs incurred by a transferee on the transfer of an immovable property by authentic deed;

"right of pre-emption" means a right of pre-emption (*droit de pre-emption*) exercisable in accordance with section 20.

"transfer" means any transfer for valuable consideration of an immovable property.

### **Sub-Part C - Transfer of shares and Debentures**

#### **24. Transfer of shares or debentures**

(1) In this section, "company" includes any financial, commercial, industrial or civil society, company, partnership or association, but does not include a company the securities of which are quoted on the Official List of the Stock Exchange of Mauritius or admitted to a second market operated by the Stock Exchange.

(2) Notwithstanding any other enactment any transfer of shares or debentures in any company except where the transfer is effected on the Development & Enterprise Market of the Stock Exchange of Mauritius shall be by deed in which any consideration shall be truly stated, and such deed, where the transfer is for valuable consideration, shall be in the form of the Third Schedule.

- (2A) (a) For the purposes of subsection (2), transfer of shares in a company shall include any acquisition by a company of its own shares by way of redemption or share buy back or reduction in capital or in any other manner and issue of new shares or conversion of debentures into shares to any person which results in a change of control of that company. [ACT 18/2008]
- (b) In this subsection, "control" has the meaning assigned to it in section 5 of the Companies Act and includes control by a shareholder who is an individual or a *societe*. [ACT 14/2009]

(3) Notwithstanding any other enactment, where a share or debenture is sold at any auction sale carried out by a broker in accordance with rules made by the Chamber of Brokers -

- (a) the President (*Syndic*) of the Chamber shall -
- (i) issue to the broker who acted on behalf of the purchaser of the share or debenture a certificate in the form set out in the Fourth Schedule; and
- (ii) not later than 4 days after the day of the sale, give notice of the sale to the Receiver in the set out in the Fifth Schedule; and

- (b) the broker who acted on behalf of the purchaser of the share or debenture shall cause the deed of transfer to be registered.
- (4) No deed of transfer shall be registered under subsection (3)(b) unless it is supported by a certificate under subsection (3)(a)(i).
- (5) (a) The deed of transfer for valuable consideration shall when executed be registered with the Receiver -
    - (i) within the period specified in the second column of the Sixth Schedule;
    - (ii) on payment of the duty in accordance with item 8 of paragraph J of Part I, item 6 of Part III or Part V of the First Schedule, as the case may be.
  - (b) Where the Receiver is satisfied that the transfer of any shares or debentures has been made to any bank under article 2202-2 of the Code Civil Mauricien, the registration of the transfer may be effected at any time.
  - (c) The Receiver shall make an entry of each transfer with full details of the transfer in a special book called the Register of Transfers.
  - (d) No entry witnessing a transfer of shares or debentures of a company shall be made in the company's register of members or of debenture-holders except on production of a deed duly registered.
  - (e) Such deed shall be filed in a special register to be kept by the company.
- (6) (a) The Receiver may, before registering a transfer of shares or debentures under subsection (5), call for a written declaration regarding the relationship which may exist between the parties to the transfer.
- (b) Where the Receiver is dissatisfied with the value mentioned in any document witnessing the transfer of any shares or debentures, he shall assess the value of the share in accordance with section 17.
- (7) Any person who –
- (a) knowingly makes a false statement in a notice or a deed of transfer or a certificate issued under subsection (3); or
  - (b) makes any false declaration as regards a transfer of shares or debentures,

shall commit an offence and shall, on conviction, be liable to a fine not exceeding 200,000 rupees and to imprisonment for a term not exceeding 3 years.

(8) Where a transfer has been registered after the period specified in the second column of the Sixth Schedule, the person applying for the registration of the deed of transfer shall be liable to the penalty provided for in the third column of that Schedule.

(9) [Repealed and replaced by ACT 18/2008 (GN 70/2008)]  
For the purposes of subsection (5)(a)(ii), the duty leviable under item 8(b) of paragraph J of Part I of the First Schedule shall be –

- (a) on the value of the shares transferred; or
- (b) at the option of the transferor and transferee jointly, in such proportion as the number of shares transferred bears to the total number of shares issued by the company without taking into account the number of shares, if any, issued to the transferee during the period of 3 years immediately preceding the date of transfer, on the open market value of the immovable property comprised in the assets of the company or on the value of the shares transferred, whichever is the lower.

(10) For the purposes of subsection (9)(a) –

- (a) where the value of the shares transferred exceed 200,000 rupees, the transferor shall submit a certificate from a professional accountant as to the value of the shares transferred;
- (b) the parties shall not be required to comply with section 36(h)(ii)(C)(I) and (III).

[Amended 22/89, 23/92, 25/2000, 23/2001, 17/2003, 28 and 33/2004, 15/2006, 18/2008]

#### **PART IV - COLLECTION OF DUTY**

##### **25. Registration conditional on payment**

No document liable to duty shall be registered except on previous payment of duty leviable under this Act.

##### **26. Payment of duty**

Subject to section 27 duty shall be paid -

- (a) by the officer, in respect of any document drawn up by him or in respect of an adjudication by the Master;
- (b) by the person who requires the services of an usher, in respect of a document drawn up or served by the usher;
- (c) by the auctioneer, in respect of an adjudication by him;
- (d) by the body corporate, in respect of any document of the body corporate which is liable to registration;

- (e) by the parties, in respect of -
  - (i) a document under private signature;
  - (ii) a document or decision emanating from arbitrators where the document or decision has not been registered by the arbitrators;
- (f) by the person making use of the document, in respect of a document drawn up outside Mauritius;
- (g) by the debtor, in respect of a document involving an obligation or discharge;
- (h) by the transferee, in respect of the transfer of ownership, usufruct, right of use or occupation of property.

[Amended 25/2000, 15/2006]

**26A.** [Repealed 15,2006]

## **27. Derogation from liability to duty**

(1) Where duty has been paid under section 26(a) by an officer on a document the officer may apply to a Judge for an order for the recovery of the duty from the parties at whose request the document was drawn up.

(2) Section 26(g) and (h) shall not apply where the document makes express provision for the payment of duty by a person other than the debtor or the transferee, as the case may be.

[Amended 25/2000, 15/2006]

## **28. Abatement or deferment of duty**

No payment of duty shall be abated or deferred on the ground that the amount of duty payable is in dispute or any other ground.

## **29. Refund of duty**

(1) Where duty has been properly levied on a document in accordance with this Act, the duty shall not be refundable whatever may be the effect of any subsequent event on the transaction witnessed by the document.

- (2) Where any amount has been paid in excess of the duty properly leviable -
  - (a) application may be made to the Receiver for a refund; and
  - (b) subject to section 30, the Receiver may refund the excess.

## **30. Time limit for claims or refunds**

- (1) Subject to article 2245 of the Code Civil Mauricien, no claim for -
- (a) duty not levied on a stipulation in the document under section 6;
  - (b) the balance of duty insufficiently levied;
  - (c) any additional duty by reason of a false declaration of value;
  - (d) refund of duty under section 29,

shall be receivable after the expiry of 5 years from the date on which the duty became leviable.

- (2) [Repealed]

[Amended 15/2006]

### **31. Proof of change of ownership**

(1) The change of ownership or usufruct of immovable property shall be sufficiently proved for the purposes of this Act against the person from whom duty is claimed –

- (a) by -
  - (i) the appearance of his name on a list of rate-payers of a local authority as owner or usufructuary of the property; and
  - (ii) payment by him of the rates on the property;
- (b) by a document witnessing a transaction made by him as owner or usufructuary of the property.

(2) Where the proportional duty provided in items 10 to 13 of paragraph I or in items 10 to 14 of paragraph J of Part I of the First Schedule has been levied on a transaction, only fixed duty shall be leviable on any subsequent transfer deed drawn up in relation to that transaction.

[Amended 30/90]

### **32. Proof of lease or transfer of stock-in-trade**

(1) For the purposes of claiming duty on an unregistered lease, the lease of agricultural land, or of a building, shall be sufficiently proved by any document establishing the occupation or the payment by the lessee of any tax levied on a lessee.

(2) For the purposes of recovering duty, the transfer of ownership of stock-in-trade or goodwill to a person shall be presumed from the transfer of the licence of the trader to that person.

## **PART V - REGISTRATION**

### **33. Time limit for payment of duty**

(1) Every document specified in the Sixth Schedule shall be registered within the time specified for that document in the second column of that Schedule.

(2) Where a document is not registered within the time specified in the Sixth Schedule it shall become liable to the penalty mentioned in the third column of that Schedule.

(3) Where a penalty is imposed on a document, the Receiver shall claim the penalty at the same time as any duty which may be leviable on the document.

(Amended Act25/2000;Act23/2001;Act17/2003;Act33/2004;Act4/2006;Act15/2006)

### **33A. Power to waive penalty**

(1) The Receiver may waive the whole or part of any penalty imposed under this Act where he is satisfied that failure to comply with this Act was attributable to a just or reasonable cause.

(2) In the exercise of his power under subsection (1), the Receiver shall, in writing, record the reasons for waiving the whole or part of the penalty.

(Inserted by Act 15/2006]

### **34. Duty of Receiver on registration**

The Receiver shall, on receiving payment of the duty, register the document and shall record on it -

- (a) the fact of registration;
- (b) the date of registration;
- (c) the volume of the register in which the document is registered;
- (d) the registration number;and
- (e) the amount and rate of duty paid.

### **35. Deferment of registration**

The Receiver may not defer registration of any document in respect of which duty has been paid.

### **36. Information to be inserted before registration**

(1) No deed of transfer, lease agreement, instrument of charges, document witnessing a division-in-kind or any other document witnessing a *folle enchère*, or after outbidding before the Master and Registrar, or a judgement by any court shall be registered unless it contains - [deleted & replaced 17/2007] [AMENDED ACT 20/2009]

- (a) in respect of each party.
  - (i) his names in small letters and his surname in capital letters; [ACT 20/2009]
  - (ii) his occupation and the postal address of his residence;

- (iii) his date of birth with a reference to the registered number of his birth certificate and the civil status office where the birth was registered;
  - (iv) his date of marriage and the matrimonial regime applicable to him at the time of the transfer with a reference to the registered number of the marriage certificate and the civil status office where the marriage was registered;
  - (v) where a party was born or was married outside Mauritius and his birth or marriage certificate is not available, a certificate from the notary drawing up the deed that he has examined documents relating to the civil status of the party and that he is satisfied that the declaration of the party is correct.
- (b) in respect of the immovable property -
- (i) a description setting out some precise means of identification, including a site plan showing its precise location;
  - (ii) the area of land and the nature and description of any building on it and, where undivided rights are transferred, the fraction of the property involved;
  - (iii) the price paid on the last transfer of the property;
  - (iv) the name of the present occupier, and, if let, the rent payable and the other terms of letting;
  - (v) the registered office of a company or in the case of a partnership the address where documents can be validly served;
  - (vi) the value of the land and separately, the value of any building on it;
  - (vii) where the property is located along the sea coast, a declaration by the parties that the property is situate within or outside 81.21 metres from the high water mark of the sea coast;
  - (viii) -
  - (ix) where applicable, the name of the descendant or ascendant from whom the ascendant or descendant acquired the property, the degree of their relationship and the date of acquisition of the property being transferred by the ascendant or descendant, as the case may be;
  - (x) where the transfer is made without consideration, the open market value of the land and separately the open market value of any building on it;
  - (xi) where the transfer is made by a divorcee to the other divorcee in respect of his share in a residential property used as their *logement principal*, a declaration from both divorcees that the residential property was used as their *logement principal*;
  - (xii) a certificate from a quantity surveyor or an architect certifying the description and cost of works carried out as at the date of transfer of a

building or structure under construction, the gross external area of which, as per the approved plan, exceeds 500 square metres.  
[Added 17/2007]

- (c) -
- (d) in respect of rights in a lease, sublease, subrogation, cession or return (retrocession) of a lease property, a description of all buildings existing on the property together with a site plan indicating the precise location of the property.
- (e) in respect of shares in a partnership -
  - (i) a list of all properties forming part of the assets of the partnership setting out
    - (A)(1) in case the properties comprise shares in any partnership or successive partnerships or company or successive companies –
      - (I) a detailed description of that partnership setting out a detailed description of all immovable properties forming part of the assets of that partnership or in any other partnership or successive partnerships or company or successive companies including a site plan indicating their precise location; [ACT 14/2009]
      - (II) the open market value of those immovable properties giving the value of the land and that of any building separately and, in case the building is still under construction, a declaration supported by a certificate issued by a registered Quantity Surveyor stating the percentage of the works carried out; and
      - (III) the amount of the capital of the partnership as at the date of the transfer stating whether or not that capital includes any capital brought into that partnership by the transferee during the period of 3 years immediately preceding the date of the transfer; and
    - (2) No document conferring a right or interest in immovable property, whether legal or beneficial, to a non-citizen shall be registered unless it contains a certificate under section 3 (2) of the Non-Citizens (Property Restriction) Act.  
(Added Act 14/09)
  - (B) in case the immovable properties form part directly of the assets of the partnership –
    - (I) a detailed description of those immovable properties including a site plan indicating their precise location;
    - (II) the open market value of those immovable properties giving the value of the land and that of any building separately and, in case the building is still under construction, a declaration supported by a certificate issued by a registered Quantity Surveyor stating the percentage of the works carried out; and

- (III) the amount of capital of the partnership as at the date of transfer stating whether or not that capital includes any capital brought into the partnership by the transferee during the period of 3 years immediately preceding the date of the transfer.
- (ii) [Repealed and replaced by ACT 18/2008 (GN 70/2008)]  
A certified copy of the accounts for each of the 3 accounting periods immediately preceding the transfer;
- (iii) where a non-citizen acquires any share in a partnership or société or any other body corporate which reckons amongst its assets any freehold or leasehold immovable property in Mauritius or shares in a company or in a company holding shares in a subsidiary or any share in a partnership or société or any other body corporate which itself reckons amongst its assets, freehold or leasehold immovable property in Mauritius –
  - (A) a declaration as to the nationality of the purchaser; and
  - (B) a certified copy of the certificate under the Non-Citizens (Property Restriction) Act authorising him to purchase, acquire or hold such share.
- (f) -
- (g) -
- (h) in respect of shares in a company -
  - (i) a certificate signed by the parties to the effect that the company reckons or does not reckon among its assets any freehold or leasehold immovable property or shares in any partnership which reckons among its assets such property or shares that the partnership holds in any other partnership or successive partnerships which reckons amongst its assets such property;
  - (ii) in case the company reckons among its assets –
    - (A) any freehold or leasehold immovable property; or
    - (B) any shares in a partnership which reckons among its assets such property or any shares that the partnership holds in any other partnership, successive partnership, company or successive company which reckons among its assets such property; or
    - (C) any shares in a company which reckons among its assets such property, or any shares that the company holds in any other company, successive company, partnership or successive partnership which reckons among its assets such property –
      - (I) a description of the immovable property together with a site plan;

- (II) [Repealed and replaced ACT 18/2008 (GN 70/2008)]  
A certified copy of the audited financial statements or in the case of a small private company, a certified copy of the financial statements, for each of the 3 accounting periods immediately preceding the transfer;
- (III) the open market value of the immovable property; and
- (IV) the total number of shares issued by the company indicating the number of shares issued to the transferee during the period of 3 years immediately preceding the date of the transfer.

[Repealed and replaced 17/2007][Amended GN 70/2008]

- (iii) where the transfer takes place between companies for the sole purpose of achieving a merger, a declaration signed by the duly authorised representatives of the companies to the effect that the companies satisfy the requirements of this subparagraph and the sole purpose of the transfer is to achieve a merger of the companies;
- (iv) where a non-citizen acquires shares in a company which reckons amongst its assets any freehold or leasehold immovable property in Mauritius or shares in a company holding shares in a subsidiary or any share in a partnership or société or any other body corporate which itself reckons amongst its assets, freehold or leasehold immovable property in Mauritius -
  - (A) a declaration as to the nationality of the purchaser; and
  - (B) a certified copy of the certificate under the Non-Citizens (Property Restriction) Act authorising him to purchase, acquire or hold such shares.
- (i) in respect of leasehold rights in State land –
  - (a) a certificate from the Ministry responsible for the subject of lands to the effect that the lessor has agreed to the said transfer except where the lease agreement in respect of a campement site provides for the payment of a premium and a new rental; [Added 17/2007]
  - (b) where the application for the transfer was made before 9 June 1997, a certificate from the Ministry responsible for the subject of lands specifying the date of the application for the transfer.
- (j) in respect of a lease agreement relating to a movable property made by a leasing company, such total price paid or payable to the seller or transferor as corresponds to the price previously stated in the deed of sale or transfer relating to that property;
- (k) in respect of a transfer to, or by, a company holding a letter of approval for the implementation of a project under the Real Estate Development Scheme prescribed under the Investment Promotion Act, a certified copy of the letter of approval; [Repealed and replaced, 17/2007]

- (l) in respect of any document presented for transcription and inscription, a summary of the transaction in accordance with such form as may be prescribed;
- (m) in respect of any transfer of immovable property, a certified copy of the site plan attached to the transcription of the deed of transfer [Added 17/2007][ACT 14/2009];
- (n) in respect of such document submitted for inscription or transcription -
  - (i) the dates mentioned therein in the format DD/MM/YYYY ;
  - (ii) any amount or the extent of the property in m<sup>2</sup> written in words and figures;
  - (iii) each page of the deed and any annex thereto consecutively numbered on the bottom – right, page 1 of the total number of pages, page 2 of the total number of pages and so on and so forth;

and

  - (iv) where applicable, a photocopy of the original deed, duly certified by the notary. [ACT 20/2009]

*[Amended 34/84, 46/84, 56/85, 20/88, 22/89, 30/90, 17/91, 17/95, 9/97, 18/99, 25/2000, 23/2001, 36/2001, 20/2002, 18/2003, 28/2004, 14/2005, 15/2006, 17/2007, 18/2008, 14/2009, 20/2009]*

### **36A. Transfer of rights in succession**

- (1) No document witnessing a transfer of rights, other than transfer of rights between heirs of a deceased person of property acquired by inheritance from that person in a succession will be registered unless it contains a detailed statement of all -
  - (a) assets comprised in the succession;and
  - (b) liabilities of the succession which are still outstanding at the time of the transfer.
- (2) The statement under subsection (1) shall -
  - (a) in the case of any immovable property, contain a description of the property, together with a site plan indicating the precise location of the property;
  - (b) be substantiated by such documents as are satisfactory to the Receiver.

(3) Where, after a document witnessing a transfer of rights in a succession has been registered, the Receiver ascertains that any of the assets comprised in the succession has been omitted, he shall -

- (a) assess the value of the asset omitted in such manner and by such means as he thinks fit; and
  - (b) by written notice sent by registered post, claim from the transferor and the transferee jointly and in solido the difference between the duty which would have been payable under Part 1 of the First Schedule if there had been no omission and the duty actually paid, together with a penalty equal to the amount of that difference.
- (4) For the purposes of valuation of -
- (a) any movable property comprised in the succession, section 17 shall apply;
  - (b) any immovable property comprised in the succession, sections 19 to 23 of this Act and section 28 of the Land (Duties and Taxes) Act, or section 20 of the Mauritius Revenue Authority Act shall apply.

[Added 32/83, Amended 46/84, 23/93, 9/97, 23/2001, 15/2006]

### **36B. Transfer of rights in lease**

(1) No document witnessing any -

- (a) transfer of rights in a lease;
- (b) sub-lease, subrogation, cession or return (*retrocession*) of a lease, of property shall be registered unless it contains a description of all buildings existing on the property and is accompanied by a site plan indicating the precise location of the property.

(2) For the purposes of valuation of any right in -

- (a) a lease;
- (b) a sub-lease, subrogation, cession or return (*retrocession*) of any lease, of property, sections 19 to 23 of this Act and section 28 of the Land (Duties and Taxes) Act or section 19 of the Mauritius Revenue Authority Act shall apply.

[Added 32/83, 46/84, Amended 23/93, 23/2001, 15/2006, 17/2007]

### **36C. Property with market value less than 100,000 rupees**

No document liable to proportional duty under any of items 10 to 13 of paragraph I or under any of items 10 to 14 of paragraph J of Part I of the First Schedule shall be registered unless -

- (1) (a) it contains in respect of each party to the deed -
  - (i) his full names;
  - (ii) his occupation and the postal address of his residence;

- (iii) his date of birth, the registered number of his birth certificate and the Civil Status Office where the birth was registered;
  - (iv) his date of marriage, the matrimonial regime governing him at the date of the document, the registered number of his marriage certificate and the Civil Status Office where the marriage was registered;
  - (v) where a party to the document is a company, the registered office of the company; and
  - (vi) where a party to the document is a partnership, the address where documents can validly be served;
- (b) it contains in respect of the immovable property -
- (i) a description setting out some precise means of identification, including a site plan showing its precise location;
  - (ii) the area of land and the nature and description of any building on it and, where undivided rights are involved, the fraction of the property involved;
  - (iii) the value of any building on the property;
  - (iv) -
- (c) at the time of deposit of the document for registration, its transcription is applied for and section 48 or 48A, as the case may be, of the Transcription and Mortgage Act is complied with;
- (d) where no consideration is expressed, the document contains a declaration signed by any of the parties stating the open market value of the property at the date of the document.

[Inserted 30/90, 28/2004, 21/2006 Amended 15/2006]

**36D.** [Repealed 15/2006]

**36E. Penalty for incorrect declaration**

Where, after the registration of a deed, the Receiver is satisfied that a declaration under section 36(e) or (h) is incorrect, he shall, by written notice sent by registered post –

- (a) claim from the transferee the difference between the duty which would have been payable and the duty actually paid; and
- (b) claim from the transferor the difference between the tax which would have been payable under the Land (Duties and Taxes) Act and the tax actually paid,

together with a penalty equal to 20 percent of the difference, in respect of a claim under paragraph (a) or (b).

[Inserted Act 28/2004;33/2004]

### **36F. Date of declaration**

Any declaration in respect of the constitution of a partnership, any change in its shareholding or any *apport* made to it shall take effect, for the purposes of the levying of duty under this act or of tax under the Land (Duties and Taxes) Act, as from the day on which such declaration acquires *date certaine* by registration under this Act, whatever may be the date of such constitution, change or *apport* as specified in the declaration.

[Added 28/2004]

### **37. Documents not accepted without registration**

- (1) Subject to subsection (2) no public officer or body corporate shall -
  - (a) take cognizance of a document liable to duty which is unregistered; or
  - (b) refer in a document drawn up by him to a document liable to duty which is not registered, unless the document liable to duty is presented for registration at the same time as the document drawn up by him.
- (2)
  - (a) There shall be no fixed period for the registration of bonds furnished to the Director-General of the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act or to Magistrates for payment of customs and excise dues or for the removal of warehoused goods or for exportation of goods and of all other customs and excise bonds generally, which are accepted and received in deposit by the Director-General of the Mauritius Revenue Authority or Magistrates under any enactment relating to customs or excise.
  - (b) No bond to which paragraph (a) applies shall be referred to in a public document or used in a court unless it has been previously registered.
- (3) Any person who contravenes subsection (1) shall be personally liable for -
  - (a) the duty on the unregistered document; and
  - (b) any penalty to which the unregistered document may have become subject.

[Amended 15/2006]

## **PART VI - EFFECT OF NON-REGISTRATION**

### **38. Non-accrual of rights without registration**

No document shall, unless it is registered -

- (a) qualify a purchaser of immovable property under that document to transfer the immovable property to any other person;
- (b) affect the interests of third parties;
- (c) be referred to in any public document; or
- (d) be used before any court.

**39. Issue of copies by notaries**

- (1) Subject to section 40, no notary shall -
  - (a) deliver a notarial deed or an authenticated copy of a notarial deed or perform any act in pursuance of such a deed unless the deed has been registered;
  - (b) draw up a notarial deed based on
    - (i) a document under private signature; or
    - (ii) a document drawn up in a foreign country, or receive any document specified in subparagraph (i) or (ii) in deposit or deliver an extract or authenticated copy of it unless the document has been registered;
  - (c) receive a document in deposit without drawing up a document certifying that the deposit has been made.
- (2) Any notary who contravenes subsection (1) shall be liable -
  - (a) to a penalty of 100,000 rupees for each contravention; and
  - (b) for the duty on the unregistered document giving rise to the contravention.

[Amended 15/2006]

**40. Provisions relating to wills**

- (1) Notwithstanding section 39, a notary may -
  - (a) receive in deposit a will under private signature which has not been registered; and
  - (b) deliver to a testator a copy of a will embodied in a notarial deed before the deed is registered.
- (2) No will, whether under private signature or in a notarial deed, shall become executory unless the will has been registered.

**41. Duties of notaries**

(1) A notary shall inform the parties to every notarial deed liable to a proportional duty of the penalties to which they expose themselves in case the full consideration or transaction giving rise to duty is not truly declared by them and expressed in the deed, and shall insert a clause in the deed stating that he has so informed the parties.

- (2) (a) In every document liable to proportional duty the parties shall insert a clause declaring that to the best of their knowledge and belief the consideration or value of the transaction as expressed in the document

represents the real value of the transaction or that the real value for the purposes of registration is estimated at a certain sum.

- (b) A declaration under paragraph (a) may be made by any party to a document.

(3) Subject to sections 16 and 17, where the Receiver is satisfied that a document presented for registration contains a false expression of the consideration or transaction liable to duty, all the parties to this document shall be liable to a penalty equal to the amount of the duty unpaid on the true consideration or transaction liable to duty.

(4) Notwithstanding any other enactment, every notary shall, when drawing a deed of transfer, ascertain from the parties to the transfer the identity of the ultimate beneficial owner of the property.

(5) Where the ultimate beneficial owner of the property referred to in subsection (4) is a non-citizen, the notary shall, forthwith, notify the Secretary for Home Affairs of the fact.

[Amended Act 9/97;33/2004;4/2006;14/2009]

#### **42. Withholding of document by Receiver**

(1) Where a document which is presented for registration -

- (a) is the original; or
- (b) contains information which may be useful for the discovery of unpaid duty or for assessment of additional duty.

the Receiver may withhold the document for a period not exceeding 24 hours.

(2) The Receiver may -

- (a) draw up a copy of a document withheld under subsection (1);and
- (b) cause the copy drawn up under paragraph (a) to be certified as a true copy of the document by the person who produced the document for registration.

(3) Where the person who produced the document refuses to certify a copy under subsection (2) the Receiver may himself certify the copy to be a true copy of the document presented for registration.

(Amended Act 33/2004;4/2006)

#### **43. Access to documents**

(1) In the exercise of his duties under this Act, the Receiver may, at all reasonable times, examine, make extracts from, and take copies of any document under the control or in the custody of an officer.

(2) The power conferred under subsection (1) shall not, in relation to a will or other notarial deed containing a stipulation of a testamentary nature, be exercised before the death of the testator.

(Amended Act 33/2004;4/2006)

#### 44. Reference to registration in documents

(1) Where a registered document is referred to in a document which is to be registered, the document to be registered shall indicate –

- (a) the date of registration;
- (b) the volume of the register in which the document is registered; and
- (c) the registration number,

of the registered document.

(2) Where a judgment is given or a decision taken on a registered document, the judgment or decision shall bear a mention of that fact.

(3) Where a document contains a false reference to the registered number of a deed, every party to the document shall commit the offence of forgery.

#### 44A. Inscription of privilege

(1) The Receiver may at any time inscribe a privilege on all properties belonging, or which may subsequently belong, to a person for any amount of duty remaining unpaid by that person.

(2) -

(3) The inscription under subsection (1) shall be erased –

- (a) on payment of the duty; or
- (b) only in respect of a lot in a building which is subject to a *règlement de copropriété* in accordance with articles 664 to 664-94 of the Code Civil Mauricien where the debtor has paid the duty in respect of that lot and makes such a request in writing.

[Amended by Act 25/2000; 17/2003;33/2004; 14/2005;4/2006 15/2006]

#### 45. Recovery of duty before Judge

(1) Where any duty, penalty or cost is due under this Act, the Receiver may apply to a Judge in Chambers for an order (*contrainte*) to issue against the debtor.

(2) Any order made under subsection (1) shall be -

- (a) executory;
- (b) served on the debtor.

(3) Any debtor aggrieved by an order made under subsection (1) may within 10 days of the service of the order appeal to the Supreme Court.

(4) No costs shall be awarded against an unsuccessful party except disbursement for -

- (a) stamp duty;
- (b) service of the order; or
- (c) execution of the order.

(Amended by Act 33/2004;4/2006)

## PART VII - MISCELLANEOUS

### 46. Extracts from registers

Except on the order of a Judge, the Receiver shall not deliver an extract from his registers relating to a document unless the extract is required by a party to the document or his heir or other party deriving a right from him.

(Amended by Act 33/2004;4/2006)

#### 46A. Exemption from registration

The documents specified in the Seventh Schedule shall be exempt from registration.

[Inserted 15/2006]

47. [Repealed 15/2006]

### 48. Payment of duty to be in multiples of 5 rupees

Any duty or tax payable under this Act which is less than a multiple of 5 rupees, shall be increased to the next higher figure which is a multiple of 5 rupees.

[Inserted 34/84]

### 49. Regulations

The Minister may -

- (a) make such regulations as he thinks fit for the purposes of this Act.
- (b) by regulations, amend the Schedules.

[Inserted 56/85]

## FIRST SCHEDULE

(section 3)

### PART I - PROPORTIONAL DUTY

**A** -

**B** **Rate 1.25%**

1. -
2. Any judgment, or transfer of property, usufruct or enjoyment of property not elsewhere specified in this Schedule.

3. (a) -
- (b) Compromise
- (c) } -
- (d) }
- (e) }
- (f) }
- (g) }
- (h) Transaction under article 2044 of the Code Civil Mauricien of property in dispute.
4. Lease, sublease or subrogation of lease of immovable property or of state land of fixed duration.

[Amended by Act 15/2006; GN 130/2007]

**C** -

**D Rate 2%**

1. Document witnessing transactions relative to sugar cane, vanilla or other agricultural produce.
2. Cession of dock warrants as a guarantee and judgments cancelling deeds containing sales or leases of immovable property for the non-payment of the price or part of the price or for the non fulfilment of the conditions. On the guarantee given by a third party and on the delegation of sums when contained in the principal deed, no additional duty shall be charged.

**E** -

**EE** -

**F Rate 3%**

1. The abandonment of goods to insurer or joint venturer, on the value of the goods abandoned.
2. Insurance policy, on the amount of the premium.
3. Acceptance of a tender, deal (*marche*) or building contract for the erection, repair or maintenance of a building of, or the supply of goods on the amount of the tender or contract.
4. Composition or arrangement between a debtor and his creditors, on the amount the debtor binds himself to pay.
5. Security or guarantee for money or movable property or agreement to indemnify of a similar nature.

The duty shall be in addition to, but shall not exceed, the duty on the transaction which is the object of the guarantee or agreement to indemnify.

6. Bonds in bottomry (*obligations a la grosse aventure ou pour retour de voyage*).
7. Judgment granting damages in a civil suit.

**G -**

[Amended Act 15/2006;GN130/2007]

**H Rate 5%**

1. -
2. Documents witnessing hire purchase agreement for goods specified in items 7 and 8 of the First Schedule to the Hire Purchase Act.
3. -
4. Constitution of annuity, whether perpetual or for life, of pension for consideration, and the cession, transfer, or delegation thereof.
5. Lease of movable property of no fixed duration.
6. Pledge of immovable property.
7. -
8. -

[Amended Act 15/2006;GN130/2007]

**I Rate 5%**

1. The adjudication, sale, resale (by way of *folle enchere* or after outbidding), return (*retrocession*) and any other deed or judgment by which an immovable property or the usufruct in immovable property transferred for consideration where the price does not exceed 100,000 rupees.
2. The adjudication on resale (by way of *folle enchere* or after outbidding) of an immovable property or usufruct in immovable property, on that part of the resale price which exceeds the price on the original sale, where the resale price does not exceed 100,000 rupees.
3. Lease of immovable property in consideration of an annuity, whether perpetual or for life, and lease of immovable property of no fixed duration where the value of the lease is calculated in accordance with the Second Schedule does not exceed 100,000 rupees.
4. Acquisition on licitation of undivided share or right in immovable property where the value of such share or right does not exceed 100,000 rupees.
5. Sum of money paid as a condition of an exchange of immovable property or a division-in-kind of immovable property, where such sum does not exceed 100,000 rupees.

6. The redemption (*retrait*) of an immovable property after the expiry of the period fixed in the deed of sale by which the right of redemption (*remere*) was reserved to the vendor, where the value of the property does not exceed 100,000 rupees.
7. Declarations on which proportional duty is leviable under section 9(3) where the value of the property does not exceed 100,000 rupees.
8. -
9. -
10. Transfer for consideration under condition precedent (*clause suspensive*), whether the condition has been fulfilled or not, of immovable property where the consideration or declared open market value of the property does not exceed 100,000 rupees.
11. Renunciation (whether pure and simple or not), cancellation (whether unilateral or not) or return (*retrocession*) of a transfer under condition precedent (*clause suspensive*) of immovable property where the consideration of the transfer or declared open market value of the property does not exceed 100,000 rupees and where no proportional duty has been levied on the transfer.
12. Promise to transfer or acquire, option given to transfer or acquire an immovable property where the consideration or declared open market value of the property does not exceed 100,000 rupees.
13. Renunciation (whether pure and simple or not) or cancellation (whether unilateral or not) of a promise to transfer or to acquire or of an option given to transfer or to acquire immovable property where the consideration or declared open market value of the property in the promise or option does not exceed 100,000 rupees and where no proportional duty has been levied on the promise or option.
14. Any deed of transfer of property as defined in the Land (Duties and Taxes) Act except a deed of transfer referred to in section 3(1)(b), where the open market value of the property transferred does not exceed 100,000 rupees.

[Amended Act 30/90; 18/2003; 20/2003;28/2004; 15/2006]

## **J Rate 5%**

1. The adjudication, sale, resale (by way of *folle enchere* or after outbidding), return (*retrocession*) and any other deed or judgment by which an immovable property or the usufruct of it is transferred for consideration where the value of the immovable property or usufruct of it exceeds 100,000 rupees.
2. The adjudication on resale (by way of *folle enchere* or after outbidding) of an immovable property or usufruct of it on that part of the resale price which

exceeds the price of the original sale when that resale price exceeds 100,000 rupees together with 2% on the original price, when the original price does not exceed 100,000 rupees.

3. Lease of immovable property in consideration of an annuity, whether perpetual or for life, and lease of immovable property of no fixed duration where the value of the lease as calculated in accordance with the Second Schedule exceeds 100,000 rupees.
4. Acquisition on licitation or otherwise of undivided share or right in immovable property where the value of such share or right exceeds 100,000 rupees.
5. Sum of money paid as a condition of an exchange of immovable property or division-in-kind of immovable property where such sum exceeds 100,000 rupees.
6. The redemption (retrait) of an immovable property after the expiry of the period fixed in the deed of sale by which the right of redemption (*remere*) was reserved to the vendor where the value of the immovable property exceeds 100,000 rupees.
7. Declarations on which proportional duty is leviable under section 9(3) where the value of the property exceeds 100,000 rupees.

[Item 8 deleted and replaced by Government No.130 of 15 Sept.2007]

- 8.(1) Documents witnessing a transfer for valuable consideration of shares, irrespective of the date on which the transfer takes place -
  - (1)(a) in any financial, commercial, industrial or civil society, partnership or association;
  - (b) in any company which reckons among its assets –
    - (i) any freehold or leasehold immovable property; or
    - (ii) any shares in a partnership which reckons among its assets such property, or any shares that the partnership holds in any other partnership, successive partnership, company or successive company which reckons among its assets such property; or
    - (iii) any shares in a company which reckons among its assets such property, or any shares that the company holds in any other company, successive company, partnership or successive partnership which reckons among its assets such property.
- (2) For the purposes of sub-item (1)(b)(ii) and (iii), where a company holds less than 10 per cent of the shareholding in a successive partnership, the successive company or successive partnership shall not be deemed to be a successive company or successive partnership.

- (3) Sub-item (2) shall not apply where the 10 per cent of the shareholding gives right to an immovable property or a part sociale which gives right to an immovable property or a lot in a *règlement de co-propriété*.

[Amended by Act 18/2008;14/2009]

9. Transfer of rights in a lease of immovable property.
10. Transfer for consideration under condition precedent (*clause suspensive*) whether the condition has been fulfilled or not, of immovable property where the consideration or declared open market value of the property exceeds 100,000 rupees.
11. Transfer for consideration under condition precedent (*clause suspensive*) whether the condition has been fulfilled or not, of rights in a lease of immovable property situate within 500 metres of the high water mark of the sea coast.
12. Renunciation (whether pure and simple or not), cancellation (whether unilateral or not) or return (*retrocession*) of a transfer under condition precedent (*clause suspensive*), for consideration and where no proportional duty has been levied on the transfer -
  - (i) of immovable property where the consideration in the transfer or declared open market value of the property exceeds 100,000 rupees; or
  - (ii) of rights in a lease of immovable property situate within 500 metres of the high water mark of the sea coast;
13. Promise to transfer or acquire, or option given to transfer or acquire -
  - (a) an immovable property where the consideration or declared open market value of the property exceeds 100,000 rupees; or
  - (b) of rights in a lease of immovable property situate within 500 metres of the high water mark of the sea coast;
14. Renunciation (whether pure and simple or not) or cancellation (whether unilateral or not) of a promise to transfer or of an option given to transfer or acquire immovable property, where the consideration or declared open market value of the property in the promise or option exceeds 100,000 rupees, or of rights in a lease of immovable property situate within 500 metres of the high water mark of the sea coast and where no proportional duty has been levied on the promise or option.
15. A notarial deed witnessing the transfer of an immovable property following the *vente à terme* under *Article 1601-2*, or by way of a *vente en l'état futur d'achèvement* under *Article 1601-3*, of the Code Civil.

16. Any deed of transfer of property as defined in the Land (Duties and Taxes) Act except a deed of transfer referred to in section 3(1)(b), where the open market value of the property transferred exceeds 100,000 rupees.
17. Any transaction under article 2044 of the Code Civil Mauricien where property other than that in dispute is transferred.

[Amended Act 32/1983; 34/1984; 19/1986; 28/1986;GN103/1989;Act 30/1990;GN54/1990; Act48/1991;17/1995;18/1999;20/2002;18/2003;20/2003;28/2004;14/2005;15/2006;GN130/2007; Act 18/2008;14/2009]

## **PART II - FIXED DUTY OF 200 RUPEES**

1. Abandonment, conveyance or assignment of movable property by a debtor for the benefit of his creditors.
2. Unconditional (*pur et simple*) acceptance or renunciation of community of property (*communaute*), legacy or succession, when not made judicially.  
  
The duty shall be payable by each person and in respect of each legacy or succession.
3. Acquittance given on delivery of legacy.  
  
The duty shall be payable by each person and in respect of each legacy.
4. Document which merely supplements, or records the execution or completion of a transaction on which duty has been paid.
5. New deed (*acte refait*) embodying, without change in purport or in consideration, the provisions of a deed which has been registered and is bad for nullity or other similar cause.
6. Unqualified (pure et simple) -
  - (a) ratification of a contract; or
  - (b) cancellation of a contract embodied in an authentic deed, where made within 24 hours of the signing of the deed.
7. Judgment cancelling a sale for non-payment of the sale price or consideration, where the purchaser has not entered into possession of the property sold.
8. Marriage contract containing no disposition other than the declaration of the parties of their property without any disposition in favour of one another.
9. Acceptance of transfer or delegation of a claim payable at a fixed future date, whether made in a separate document or in the document of transfer or delegation, where duty has been paid on the transfer or delegation.
10. Agreement to extend the time for discharging an obligation dischargeable at a fixed future date, where neither the time originally fixed nor the extension exceeds 3 months.

11. Redemption by authentic deed of property in exercise of a right of redemption (*remere*) contained in a document on which duty has been paid when presented for registration within the time limit specified in the document for the exercise of the right of redemption.
12. Taking possession of property by virtue of a document on which duty has been paid.
13. -
14. Confirmation (*titre nouveau*) of obligation to pay annuity under the Code Civil Mauricien.
15. Discharge or redemption of right to annuity or other periodic payment, and discharge from obligation to pay any sum of money or to transfer a movable.
16. Unqualified desistment (*desistement pur et simple*).
17. Adjudication on resale after outbidding (by way of *folle enchere* or outbidding) where duty has been paid on the original sale and the resale price does not exceed the original sale price.
18. Memorandum of the affixing, verifying or removal of seals.  
The duty shall be payable for every period of 3 hours (vacation).
19. Memorandum of inventory and closing of inventory.  
The duty shall be payable for every period of 3 hours (vacation).
20. Memorandum and report of judicial sequestrator, expert, valuer of movable property, land surveyor.
21. Division-in-kind of property among co-owners, which does not include the payment of any sum of money by a co-owner to another.
22. (a) Memorandum of deposit with an officer of a sum of money, document or movable property, where the deposit does not constitute a discharge for the person making the deposit.  
(b) Discharge on the repayment or return of sum, document or on movable property deposited under paragraph (a).
23. Guarantee of indemnity, where the indemnity cannot be estimated.
24. Confirmation of a transaction on which duty has been paid.
25. Retractation (*retractation*) and revocation.
26. Partnership deed or deed of dissolution of partnership which does not contain any obligation or transfer of property between partners or other persons.
27. An extra-judicial unqualified acquiescence (*acquiescement pur et simple*).

28. Recognizance to stand trial.
29. Any document not mentioned in the First Schedule.
30. Any document in favour of a proxy who acquires in his own name a motor vehicle entrusted to his care for sale in virtue of a power of attorney on which duty has been paid in accordance with paragraph 1 of Part I where the document is registered within 14 days of the acquisition.
31. Any instrument creating a trust or an instrument witnessing the addition of a property to a trust property.
32. Any document witnessing a *contrat préliminaire* under Article 1601-38, or a *vente à terme* under Article 1601-2, of the Code Civil Mauricien.
33. Any deed witnessing the purchase of an immovable property under condition precedent (*clause suspensive*) from a company holding an investment certificate in respect of a project under the Real Estate Development Scheme prescribed under the Investment Promotion Act.
34. (a) Subject to paragraph (b), any document witnessing a transfer at a nominal price of one rupee to an “*association syndicale*” set up in accordance with articles 664-95 and 664-96 of the Code Civil Mauricien, in respect of an area occupied by common amenities in a morcellement.  
  
(b) The fixed duty shall be payable in respect of every lot in the morcellement.
35. Cession or return (*retrocession*) of leases of immovable or movable property.

[Amended by Act 34/84;30/90;14/2001;20/2002;18/2003;15/2006;GN130/2007; Act18/2008]

### **PART III - DOCUMENTS REGISTERED FREE**

1. Pleadings and processes issued by and documents to be produced by a party who has been granted legal aid.
2. The appointment of a notary and any other proceedings before the Judge, the affixing or removal or seals, in respect of successions where the assets do not exceed 3,000 rupees.
3. Any agreement entered into by or on behalf of the Government and any person relating to the employment of such person in the public service.
4. Any bond or other obligation accepted as security for the due performance of any agreement specified in paragraph 3.
5. -
6. Documents witnessing transfer, for consideration, of shares in any company, which do not attract registration duty under item 8 of Paragraph J of Part I.

7. A monthly return made under the authority of the Commission established under the Financial Services Act of the transfer of any securities traded or otherwise dealt with on the Stock Exchange of Mauritius.
8. -
9. Any instrument witnessing the cession, transfer or negotiation, by the liquidator to a bank or financial institution, of a loan, overdraft or similar facility in accordance with section 5(1) (h) of the MCCB Limited (Liquidation) Act 1996.
10. -
11. -
12. Any instrument witnessing the distribution of a property of a trust by a trustee under the terms of a trust to any beneficiary who is a heir or successor of the settlor.
13. Documents witnessing transfer for consideration of debentures in any company.
14. -
15. -
16. -
17. -
18. -
19. Any deed witnessing a donation made to the Sir Seewoosagur Ramgoolam Foundation or the Sir Dayendranath Burrenchobay Foundation.
20. Any lease agreement in respect of a campement site on production of a certificate from the Ministry responsible for the subject of lands certifying that the lease agreement provides for the payment of a premium and a new rental.
21. Any lease agreement in respect of State land, on production of a certificate from the Ministry responsible for the subject of lands certifying that the lease agreement provides for the land to be used as a building site.
- 21A. Any lease agreement in respect of State land for industrial or commercial purposes on production of a certificate from the Ministry responsible for the subject of lands certifying that the lessee has opted for a new lease pursuant to section 6(1E) of the State Lands Act.
22. A declaration or deed of transfer of ownership of motor vehicles or trailers to diplomatic missions and agents.
23. Documents witnessing the transfer of an asset under a finance lease agreement by a leasing company or bank to a lessee.

24. Any deed witnessing the purchase of immovable property by, or lease of land to, a purchaser or lessee provided that the purchaser or lessee uses the building or uses the land to construct a building for use as a health institution as defined in the Private Health Institutions Act.
25. Any deed witnessing the purchase of immovable property by, or lease of land to, a purchaser or lessee provided that the purchaser or lessee uses the building or uses the land to construct a building for use as a registered primary, secondary or tertiary educational institution.
26. Documents witnessing the transfer of movable property by a bank to a person pursuant to an arrangement entered into between the bank and the person whereby the bank initially purchased the movable property with a view to selling or transferring the same to that person.
27.
  - (a) Documents witnessing the lease of land to a metayer.
  - (b) For the purposes of sub-item (a), "metayer" has the same meaning as in section 19 of the Sugar Efficiency Act 2001.
28. Documents witnessing the transfer of movable property-
  - (a) by an ascendant to a descendant or to the latter's spouse or surviving spouse; or
  - (b) between the heirs of a deceased person of movable property acquired by inheritance from that person.
29. Any loan agreement contracted for educational purposes by an individual for himself, his spouse or dependent children, provided that the agreement contains a declaration to the effect that the loan is granted for educational purposes and is accompanied by a certificate from the educational institution showing the date of admission, duration of studies and the fees payable.
30. Documents witnessing transfer, for consideration, of shares to State Investment Finance Corporation Limited (SIFCOR), on production of a certificate from the Mauritius Sugar Authority certifying that the transfer is in connection with the Government – Mauritius Sugar Producers Association deal signed on 22 April 2008.

[Amended Act 4/1987; 15/1988; 22/1989;GN103/1989;Act 30/1990; 17/1991; GN 156/1995;GN 68/1996;Act 18/1999; 13/2001; 14/2001; 23/2001; 20/2002;20/2003; 28/2004; 15/2006;GN131/2006; Act14/2007;GN130/2007;Act 18/2008; GN 6/2009, GN 34/2009]

#### **Part IV - Special Duty**

1. Registration of a notice under article 2202 - 44 of the Code Civil Mauricien. 1,000 rupees
2. Recording of Memorandum of inventory under article 2202 – 49 of the Code Civil Mauricien. 200 rupees
3. Recording of the renewal of a "*sûreté fixe ou* 1,000 rupees

*flottante*" under articles 2202 - 10 and 2203 – 6 of the Code Civil Mauricien.

4. (a) Registration of a deed witnessing the purchase of a residential property under the Integrated Resort Scheme or the purchase of a standalone villa under the Invest Hotel Scheme set up under the Real Estate Development Scheme prescribed under the Investment Promotion Act. **(AMENDED ACT 20/2009)**
- In the case of a non-citizen, a company registered as a foreign company under the Companies Act, a *société* or trust where the associates or beneficiaries of the trust, as the case may be, are non-citizens, 70,000 US dollars or its equivalent in any other hard convertible foreign currency; or

In the case of a citizen of Mauritius or a company incorporated under the Companies Act 2001, a *société* or trust where the associates or beneficiaries of the trust, as the case may be, are citizens of Mauritius, 70,000 US dollars or its equivalent in any other hard convertible foreign currency or in Mauritius currency.

- (b) Registration of a deed witnessing the purchase of a residential property under the Real Estate Scheme set up under the Real Estate Development Scheme prescribed under the Investment Promotion Act.
- In the case of a non-citizen, a company registered as a foreign company under the Companies Act 2001, a *société* or trust where the associates or beneficiaries of the trust, as the case may be, are non-citizens, 25,000 US dollars or its equivalent in any other hard convertible foreign currency; or

In the case of a citizen of Mauritius or a company incorporated under the Companies Act 2001, a *société* or trust where the associates or beneficiaries of the trust, as the case may be, are citizens of Mauritius, 25,000 US dollars or its equivalent in any other hard convertible foreign currency or in Mauritius currency;  
[Deleted & Replaced GN32/2009]

[Item 4 Replaced GN 218/2007]

- 5 Loan granted by the Development Bank of Mauritius to any person other than its employees,

300 rupees

	up to 100,000 rupees	
6	Loan granted by the Tobacco Board to growers of tobacco leaves, up to 100,000 rupees	300 rupees
7	Loan granted by cooperative societies to their members, up to 100,000 rupees	300 rupees

[Added 34/84, 30/90, 20/2002, GN 121/2002, GN 118/2003, Act 28/2004, 35/2004, 15/2006, 17/2007, 18/2008] [Amended 32/09, 19/2009], 20/2009.

[Added items 5,6 and 7 – Government Notice No.130 of 15 Sept.2007]

#### **PART V - DONATION DUTY**

	%
Exceeding Rs 15,000 but not exceeding Rs 20,000...	12 1/2
Exceeding Rs 20,000 but not exceeding Rs 50,000	15
Exceeding Rs 50,000 but not exceeding Rs 150,000 ...	18
Exceeding Rs 150,000 but not exceeding Rs 250,000 ...	21
Exceeding Rs 250,000 but not exceeding Rs 500,000 ...	24
Exceeding Rs 500,000 but not exceeding Rs 700,000 ...	27
Exceeding Rs 700,000 but not exceeding Rs 1,000,000 ...	30
Exceeding Rs 1,000,000 but not exceeding Rs 2,000,000 ...	35
Exceeding Rs 2,000,000 but not exceeding Rs 5,000,000 ...	40
Exceeding Rs 5,000,000	45

[Added 4/87, Amended 15/2006]

**SCHEDULE**  
*(regulation 3)*

**PART VI – REGISTRATION DUTY ON MOTOR VEHICLES OR TRAILERS (Rs)**

**PART A – MOTOR VEHICLES OR TRAILERS OTHER THAN THOSE SPECIFIED IN PART B AND PART C [GN 75/2009]**

	First Registration in Mauritius	Life of motor vehicle or trailer from the date of its original registration in or outside Mauritius when new to the date of its transfer										
		Not exceeding 1 year	Exceeding 1 year but not exceeding 2 years	Exceeding 2 years but not exceeding 3 years	Exceeding 3 years but not exceeding 4 years	Exceeding 4 years but not exceeding 5 years	Exceeding 5 years but not exceeding 6 years	Exceeding 6 years but not exceeding 7 years	Exceeding 7 years but not exceeding 8 years	Exceeding 8 years but not exceeding 9 years	Exceeding 9 years but not exceeding 10 years	Exceeding 10 years
Motor cycles of an engine capacity not exceeding 50 cc	2,000	1,600	1,400	1,200	1,100	1,000	900	800	700	600	500	400
Motor cycles of an engine capacity exceeding 50 cc	5,000	4,000	3,500	3,000	2,750	2,500	2,250	2,000	1,750	1,500	1,250	1,000
Buses, public service vehicles (taxi) ambulances, hearses, lorries, trailers and other goods vehicles	25,000	20,000	17,500	15,000	13,800	12,500	11,300	10,000	8,800	7,500	6,300	5,000
Trucks of pick up type with double space cabin with or without cargo bed (double cab vehicles)	40,000	32,000	28,000	24,000	22,000	20,000	18,000	16,000	14,000	12,000	10,000	8,000
Passenger motor vehicles of an engine capacity:												
Not exceeding 1,000 cc	12,500	10,000	8,800	7,500	6,900	6,300	5,600	5,000	4,400	3,800	3,100	2,500
From 1,001 cc to 1,250 cc	25,000	20,000	17,500	15,000	13,800	12,500	11,300	10,000	8,800	7,500	6,300	5,000
From 1,251 cc to 1,500 cc	40,000	32,000	28,000	24,000	22,000	20,000	18,000	16,000	14,000	12,000	10,000	8,000
From 1,501 cc to 1,600 cc	50,000	40,000	35,000	30,000	27,500	25,000	22,500	20,000	17,500	15,000	12,500	10,000
From 1,601 cc to 1,750 cc	60,000	48,000	42,000	36,000	33,000	30,000	27,000	24,000	21,000	18,000	15,000	12,000
From 1,751 cc to 2,000 cc	90,000	72,000	63,000	54,000	49,500	45,000	40,500	36,000	31,500	27,000	22,500	18,000
From 2,001 cc to 2,500 cc	120,000	96,000	84,000	72,000	66,000	60,000	54,000	48,000	42,000	36,000	30,000	24,000
Exceeding 2,500 cc	150,000	120,000	105,000	90,000	82,500	75,000	67,500	60,000	52,500	45,000	37,500	30,000

Note: For the purposes of this Part – “First Registration in Mauritius” means any motor vehicle or trailer registered under this Act for the first time in Mauritius

**PART B – MOTOR CARS AND MOTOR VEHICLES WHICH ARE PROPELLED BY A SYSTEM COMBINING AN INTEGRAL COMBUSTION ENGINE AND AN ELECTRIC MOTOR AND ARE EQUIPPED WITH A REGENERATIVE BRAKING SYSTEM [GN 75/2009]**

50 per cent of the appropriate amount corresponding to the engine capacity and age of the motor vehicle, as specified in Part A. [GN 251/2008]

**PART C – ELECTRIC MOTOR VEHICLES**

	First Registration in Mauritius	Life of motor vehicle or trailer from the date of its original registration in or outside Mauritius when new to the date of its transfer										
		Not exceeding 1 year	Exceeding 1 year but not exceeding 2 years	Exceeding 2 years but not exceeding 3 years	Exceeding 3 years but not exceeding 4 years	Exceeding 4 years but not exceeding 5 years	Exceeding 5 years but not exceeding 6 years	Exceeding 6 years but not exceeding 7 years	Exceeding 7 years but not exceeding 8 years	Exceeding 8 years but not exceeding 9 years	Exceeding 9 years but not exceeding 10 years	Exceeding 10 years
Motor cycles of a power rating capacity not exceeding 1.5 kw	1,000	800	700	600	550	500	450	400	350	300	250	200
Motor cycles of a power rating capacity exceeding 1.5 kw	2,500	2,000	1,750	1,500	1,375	1,250	1,125	1,000	875	750	625	500
Buses, public service vehicles (taxi) ambulances, hearses, lorries, trailers and other goods vehicles	12,500	10,000	8,750	7,500	6,900	6,250	5,650	5,000	4,400	3,750	3,150	2,500
Trucks of pick up type with double space cabin with or without cargo bed (double cab vehicles)	20,000	16,000	14,000	12,000	11,000	10,000	9,000	8,000	7,000	6,000	5,000	4,000
Passenger motor vehicles of an engine capacity:												
Not exceeding 27.5 kw	6,250	5,000	4,400	3,750	3,450	3,150	2,800	2,500	2,200	1,900	1,550	1,250
From 27.6 kw to 40.0 kw	12,500	10,000	8,750	7,500	6,900	6,250	5,650	5,000	4,400	3,750	3,150	2,500
From 40.1 kw to 52.5 kw	20,000	16,000	14,000	12,000	11,000	10,000	9,000	8,000	7,000	6,000	5,000	4,000
From 52.6 kw to 57.5 kw	25,000	20,000	17,500	15,000	13,750	12,500	11,250	10,000	8,750	7,500	6,250	5,000
From 57.6 kw to 65.0 kw	30,000	24,000	21,000	18,000	16,500	15,000	13,500	12,000	10,500	9,000	7,500	6,000
From 65.1 to 77.5 kw	45,000	36,000	31,500	27,000	24,750	22,500	20,250	18,000	15,750	13,500	11,250	9,000
From 77.6 kw to 102.5 kw	60,000	48,000	42,000	36,000	33,000	30,000	27,000	24,000	21,000	18,000	15,000	12,000
Exceeding 102.5 kw	75,000	60,000	52,500	45,000	41,250	37,500	33,750	30,000	26,250	22,500	18,750	15,000

Note: For the purposes of this Part – “First Registration in Mauritius” means any motor vehicle or trailer registered under this Act for the first time in Mauritius **[GN 75/2009]**

## Part VII

### Rate of Duty on-

- (a) any lease agreement entered into by a leasing company;
- (b) any obligation, agreement, promise to pay, account (*arrêté de comptes*), transfer, cession and delegation of a claim payable at a fixed future date, delegation of sale price stipulated in a contract for the payment at a fixed future date where the deed in respect of which the claim is payable is not stated to have been registered, subject to a refund of the duty where the deed is subsequently produced and is shown to have been registered, acknowledgement by a person other than an officer of the deposit of a sum of a money;
- (c) any deed, other than a deed witnessing a loan referred to in item 5, 6 or 7 of Part IV, containing creation of a mortgage or privilege or instrument containing creation of fixed or floating charge or a pledge in accordance with Article 2112 to 2119 of the Code Civil Mauricien.

<b>Amount -</b>	<b>Rupees</b>
(a) not exceeding 300,000 rupees	1,000
(b) exceeding 300,000 rupees but not exceeding 500,000 rupees	3,000
(c) exceeding 500,000 rupees but not exceeding 1,000,000 rupees	10,000
(d) exceeding 1,000,000 rupees but not exceeding 5,000,000 rupees	30,000
(e) exceeding 5,000,000 rupees	50,000

[Added Act 15/2006, 17/2007] [Amended- Government Notice No.130 of 15 Sept.2007]

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### PART VIII – Duty on transfer or lease of movable property, other than a declaration or deed of transfer of ownership of motor vehicles or trailers or a lease entered into by a leasing company

<b><u>Value of Property</u></b>	<b><u>Rupees</u></b>
(a) not exceeding 25,000 rupees	200
(b) exceeding 25,000 rupees but not exceeding 300,000 rupees	1,000
(c) exceeding 300,000 rupees but not exceeding 500,000 rupees	3,000
(d) exceeding 500,000 rupees but not exceeding 1,000,000 rupees	10,000
(e) exceeding 1,000,000 rupees but not exceeding 5,000,000 rupees	30,000
(f) exceeding 5,000,000 rupees but not exceeding 50,000,000 rupees	50,000
(g) exceeding 50,000,000 rupees	200,000

[Added Part VIII – GN130 of 15 Sept.2007]

## SECOND SCHEDULE

(section 15)

<b>Transaction</b>	<b>Assessment</b>
1 Sale, adjudication, assignment ( <i>cession, retrocession</i> ), licitation or any other agreement, whether made privately or judicially, for the transfer of property or usufruct of property, for consideration.	On the consideration, together with all other capital charges ( <i>charges</i> ).
2 Obligation payable at a fixed future date; the transfer or assignment of the obligation; and all other similar obligations.	On the consideration.
3 Deal ( <i>marché</i> ) or agreement ( <i>traite</i> ) to supply goods.	On the value expressed in it or the estimated value of the goods.
4 Lease of, or other agreement to let, or sublease of immovable property – (a) of fixed duration;	On the rent and the value of any other charges ( <i>charges</i> ) imposed on the lessee for the duration of the lease or for the first 10 years, whichever is shorter;
(b) of no fixed duration;	On the aggregate of 10 times the annuity or yearly rent, the other charges of a capital nature and any lump sum payment.
4A Lease agreement relating to a movable property made by a leasing company.	On the amount of the lease.
5 An obligation to pay, for consideration, an annuity perpetual or for life, or a pension.	On the capital surrendered or earmarked for its payment.
6 The assignment ( <i>cession</i> ), transfer, amortization, or redemption of an annuity or pension specified in paragraph 5.	On the capital originally surrendered or earmarked for its payment, whatever is the consideration for the assignment ( <i>cession</i> ), transfer, amortization or redemption of the annuity.
7 An annuity or pension for the life of one or more persons where the capital is not expressed.	On 10 times the amount of the annuity or annual pension.
8 The transfer or the amortization of an annuity or pension under paragraph 7.	On 10 times the amount of the annuity or annual pension, whatever is the consideration for the

transfer or amortization.

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|-----|---|--|
| 9   | Any power of attorney, irrespective of the date on which it has been drawn up, which includes the power to sell, transfer or dispose of a motor vehicle or trailer to a person other than to a heir or legatee of the person who is the registered owner of the motor vehicle or trailer.   | On the assessable value of the motor vehicle or trailer as determined under the Road Traffic Act.  |
| 10  | Fixed and floating charges or a pledge in accordance with articles 2112 or 2119 of the Code Napoléon.   | On the amount secured or that of the debt witnessed by the document, whichever is higher.  |
| 11  | Any transfer, promise, option renunciation, cancellation or return attracting proportional duty under any of items 10 to 13 of paragraph 1 or under any of items 10 to 14 of paragraph J of Part 1 of the First Schedule.   | On the consideration or the declared open market value.  |
| 12  | Any transfer of immovable property by way of <i>constatation par acte authentique de l'achèvement de l'immeuble</i> referred to in Article 1601-2 of the Code Civil Mauricien.  | On the consideration stated in the deed.   |
| 13  | Any transfer of immovable property, by way of a <i>vente en l'état futur d'achèvement</i> under Article 1601-3 of the Code Civil Mauricien.   | On the consideration stated in the deed together with the value of the <i>immeuble à l'achèvement</i> .  |
| 14  | In case of withdrawal of a partner from a partnership which another partner previously joined.  | The value of any property as defined in the Land (Duties and Taxes) Act comprised in the assets of the partnership calculated in accordance with the First Schedule to that Act. |
| 15. | Any transfer of immovable property to a company holding a letter of approval for the implementation of a project under the Real Estate Development Scheme prescribed under the Investment Promotion Act and the transferor holds shares in the company the value of which is less than the value of the immovable property transferred. | The difference between the value of the immovable property transferred and the value of the shares held by the transferor in the company.  |

[Amended Act 32/83, 15/88, 30/90, 25/2000, 20/2002, 28/2004, 15/2006, 17/2007, 18/2008

**THIRD SCHEDULE**  
(*section 24*)

**Form of transfer of shares or debentures**

A – Global Business Company

Name of transferor	
Address of transferor	
Name of transferee	
Address of transferee	
Name of company in which the shares are held	
Company No.	
Number and description of shares transferred	
Consideration	

The transfer is accepted subject to the same conditions as attached to such shares.

I/We hereby certify that the COMPANY does/does not reckon\* among its assets any freehold or leasehold immovable property in Mauritius or interests in any undertaking which reckons among its assets such property or interests that the undertaking holds in any other undertaking or successive undertakings which reckon/s among its assets such property in Mauritius.

**\*To delete whichever is not appropriate**

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<u>TRANSFEROR</u>	<u>TRANSFeree</u>
I/We, the undersigned declare transferring to the transferee the aforesaid share(s).	I/We, the undersigned declare accepting the transfer of the aforesaid share(s).
_____	_____
Signature(s) of transferee(s) Name:	Signature(s) of transferee(s) Name:
For and on behalf of	For and on behalf of
Date:	Date:

### B – Other Companies

Name of transferor	
Address of transferor	
Name of transferee	
Address of transferee	
Name of company in which the shares are held	
Registration No. of the company	
Number of shares transferred	
Serial number of shares	
Consideration	

We declare that the company reckons or does not reckon\* among its assets –

- (a) freehold or leasehold immovable property, or
- (b) shares in any partnership which reckons among its assets freehold or leasehold immovable property or shares that the partnership holds in any other partnership, successive partnership, company or successive company which reckons among its assets such property; or
- (c) shares in any company which reckons among its assets freehold or leasehold immovable property, or shares that the company holds in any other company, successive company, in any partnership or successive partnership which reckons among its assets such property.

We further declare that no shares/.....shares has or have been issued to the transferee during the period of 3 years immediately preceding the date of the present transfer.

\*To delete whichever is not appropriate

As witness our hands, this .....day of .....

<p><b><u>TRANSFEROR</u></b></p> <p>I/We, the undersigned declare transferring to the transferee the aforesaid share(s) to hold for himself, his executors, administrators, successors and assigns subject to several conditions on which I held the same at the time of the execution of this transfer.</p>   <p>_____</p> <p>Signature(s) of transferor(s)</p>  <p>Date:</p>	<p><b><u>TRANSFEEE</u></b></p> <p>I/We, the undersigned, agree to take the said share or shares subject to the same conditions.</p>   <p>_____</p> <p>Signature(s) of transferee(s)</p>
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**THIRD SCHEDULE - [Repealed and Replaced - GN No.130/2007]**

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**FOURTH SCHEDULE**

(section 24)

## Certificate of Chamber of Brokers

Auction sale of ...

Short description of shares or debentures sold ...

No. of shares or debentures sold ...

Price per share ...

Name of broker effecting sale ...

Name of broker effecting purchase ...

Date .....

.....

Signature and Seal  
of  
President (*Syndic*)

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**FIFTH SCHEDULE**

(section 24)

## Chamber of Brokers

Notice of auction of shares and debentures

To the Registrar-General

Date of auction sale	Short descrip- tion of share or debenture sold	No. of shares or deben- tures sold	Price per share	Name of broker effec- ting the sale	Name of broker effec- ting the purchase	Remarks

Date: .....

.....  
Signature and Seal of President (*Syndic*)

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**SIXTH SCHEDULE** (sections 24, 33)  
**AMENDED GN /2009**

<i>Document</i>	<i>Time limit from date of deed, transfer or transaction</i>	<i>Penalty</i>
1. Return of ushers or memorandum drawn up by ushers or any officer	15 days	50 per cent of duty leviable
2. Hire purchase agreement under Hire Purchase Act	15 days	50 per cent of duty leviable
3. Document under private signature witnessing -	3 months	50 per cent of duty leviable
(a) transfer of ownership or usufruct of immovable property stock-in-trade or goodwill;		
(b) leases or sub-leases of immovable property;		
(c) assignment or subrogation of leases specified in subparagraph (b)		
4. Transfer of ownership or usufruct of immovable property	3 months	50 per cent of duty leviable
5. Transfer, promise, option, renunciation, cancellation or return attracting proportional duty under any of items 10 to 13 of paragraph I or under any of items 10 to 14 of paragraph J of Part I of the First Schedule	6 months	50 per cent of duty leviable
6. Documents witnessing the transfer of –	15 days [ACT 20/2009]	50 per cent of duty leviable
(a) shares in any partnership or association,		
(b) shares and debentures in any company, the transfer of which attracts duty under item 8 of paragraph J of Part I of the First Schedule		

(c) shares and debentures in any company, the transfer of which does not attract duty under item 8 of paragraph J of Part I of First Schedule	15 days [ACT 20/2009]	Rs 200
7. Memorandum of survey	15 days	50 per cent of duty leviable
8. Memorandum of meeting of riverains of a canal	15 days	Rs 100
9. Document witnessing the transfer of a motor vehicle or trailer or a declaration by the owner of a motor vehicle or trailer establishing his ownership	15 days [ACT 20/2009]	50 per cent of duty leviable
10. Deeds, excluding wills, drawn up by a notary	8 days [ACT 20/2009]	50 per cent of duty leviable
11. Will drawn up by a notary	3 months from date of death	50 per cent of duty leviable
12. Rule issued under section 14(1)(a)	20 days	50 per cent of duty leviable
13. Any document drawn up by an officer, other than a notary	20 days	50 per cent of duty leviable
14. Memorandum of sale by auction (proces- verbal)	15 days	50 per cent of duty leviable
15. Instrument of fixed or floating charge, pledge and any other document relating to the loan agreement	8 days [ACT 20/2009]	50 per cent of duty leviable
16. Lease agreement or any other related document by a leasing company, entered into on or after 15 September 2007;	15 days	50 per cent of duty leviable
17. Any document witnessing a transaction, other than a transfer of an immovable property or a movable property in Mauritius, between a non-citizen and a company holding a Global Business Licence under the Financial Services Act 2007	3 months	50 per cent of duty leviable

*[Amended Act 32/83, 15/88, 22/89, 30/90, 25/94, 9/9, 15/2006, 17/2007, 18/2008,  
20/2009]*

*[Deleted, replaced and added - Government Notice No.130 of 15 Sept.2007]*

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**SEVENTH SCHEDULE**

*(section 46A)*

1. All acts of the President.
2. All administrative documents of the Government, local authorities and statutory bodies specified in the Schedule to the Statutory Bodies (Accounts and Audit) Act.
3. Orders made by a Judge.
4. Petitions to the Master and orders to the Master in sales before the Master's Court.
5. Proceedings for the appointment or removal of guardians to minors.
6. Proceedings for the recovery of State debts.
7. Proceedings of the District Courts.
8. Proceedings of the Intermediate Court.
9. Documents of a commercial nature in bankruptcy proceedings.
10. Documents produced in any criminal proceedings.
11. Documents produced in civil proceedings.
12. Forms, entries, certificates and all proceedings under the Civil Status Act.
13. Passports.
14. Bills of exchange.
15. All documents witnessing a transfer of shares in any company, the securities of which are –
  - (a) quoted on the Official List of the Stock Exchange of Mauritius;
  - (b) admitted to the Second Market operated by Stock Exchange of Mauritius;
  - (c) traded on the Over the Counter Market operated by Stock Exchange of Mauritius, in so far as the document relates to securities so traded; or
  - (d) admitted to the Development & Enterprise Market operated by the Stock Exchange of Mauritius.

16. -.
17. All documents witnessing a transfer of shares to, or by, an equity fund approved by the Financial Services Commission established under the Financial Services Act.
18. Any instrument in respect of a trust which qualifies under section 46(2) of the Income Tax Act -
- (a) creating the trust;
  - (b) witnessing the addition of a property to the trust; or
  - (c) witnessing the distribution of the property of the trust by a trustee under the terms of the trust,
- except where such instrument is presented for registration.
19. Documents witnessing a transaction between a non-citizen and a company holding a Category 2 Global Business Licence under the Financial Services Act 2007.

[Amended Act 22/1989, 48/1991, 23/1992, GN 91/1997, 20/2002, GN 118/2003, 15/2006, 18/2008]

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**EIGHTH SCHEDULE – [Repealed 15/2006]**

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**The Sugar Industry Efficiency Act 2001**  
 (Effective on 17 September 2001, Proclamation No. 15 of 2001)

Sections of the Act relating to duty and taxes under the Registration Duty Act, Stamp Duty Act and Land (Duties and Taxes) Act -

Sections 11 to 14, 26, 30 and 31

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