# STAMP DUTY ACT

Act 37 of 1990 – 1 January 1991

Amended 20/11 (cio 16/7/11); GN232/11 (1/1/12); 26/13 (cio 1/1/14); GN 51/15 (cio 5/4/15); 10/17 (cio 24/7/17);11/17 (P53/17 – 15/1/18); repealed 13/19 (cio 25/7/19).

ARRANGEMENT OF SECTIONS

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SCHEDULE


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## STAMP DUTY ACT

### 1. Short title

This Act may be cited as the Stamp Duty Act.

### 2. Interpretation

In this Act –

"document" means a document specified in the First Schedule;

"duty" means the stamp duty levied under section 3 and includes any surcharge payable;

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

[S. 2 amended by s. 27 (14) (a) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (h) of Act 4 of 2006 w.e.f. 2 October 2004.]

### 3. Levy of stamp duty

(1) Notwithstanding any other enactment, there shall be levied and paid to the Registrar-General a stamp duty on every document at the corresponding rate specified in the Schedule.

[Amended 26/13 (cio 1/1/14).]

(2) The duty specified in subsection (1) shall be paid at the time of registration, transcription, inscription or erasure of inscription, as the case may be.

(3) Where a document is not presented to the Registrar-General within the delay prescribed by an enactment relating to its registration, transcription or inscription, or erasure of inscription, a surcharge equal to 50 per cent of the amount of the duty shall be payable.

[Amended 26/13 (cio 1/1/14).]

(4) Notwithstanding subsections (1) and (3), where, in the case of transfer of a property under the Real Estate Development Scheme prescribed under the Economic Development Board Act 2017, duty under the Registration Duty Act is paid in any hard convertible foreign currency, the duty leviable under this Act shall be levied and paid in an amount in that foreign currency equivalent to the appropriate rupee amount specified in the Schedule.

[Added 20/11 (cio 16/7/11); amended 11/17 (cio 15/1/18).]

(5) –

[S. 3 amended by Act 25 of 1994; s. 16 of Act 23 of 2001 w.e.f. 11 August 2001; s. 27 (14)(b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (h) of Act 4 of 2006 w.e.f. 2 October 2004; s. 28 of Act 17 of 2007 w.e.f. 22 August 2007; s. 27 of Act 20 of 2011 w.e.f. 16 July 2011; s. 25 of Act 26 of 2013 w.e.f. 1 January 2014; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018.]

## 4. Size of paper

(1) All documents and copies of documents which are drawn up by a notary, an attorney, a Court officer, an usher, the Master and Registrar, a Court registrar, an arbitrator, a sworn land surveyor, a translator, an appraiser, an expert, an auctioneer and such other persons as the Minister may prescribe, shall be on paper of size A4 and of not less than 90 grammes.

(2) The number of lines on each page of the document shall not exceed 35, and the number of characters per linear centimetre of each line shall not exceed 5.

(3) Where a document does not comply with subsections (1) and (2), a surcharge of 50 per cent of the duty payable shall be levied.

## 5. Inspection of records

(1) Notwithstanding any other enactment, the Registrar-General or any other officer deputed by him may call for and inspect any book, record, register or other document of any person specified in section 4 for the purpose of ascertaining that the proper duty has been paid.

(2) Any person who is required to produce any document referred to in subsection (1) and who refuses to do so without any reasonable cause shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5,000 rupees and to imprisonment for a term not exceeding 2 years.

[S. 5 amended by s. 27 (14) (b), (c) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (h) of Act 4 of 2006 w.e.f. 2 October 2004.]

**6. Remission or refund**

The Minister may remit or refund the duty payable or paid under this Act on such terms and conditions as he may determine.

**7. Regulations**

(1) The Minister may make such regulations as he thinks fit for the purpose of this Act.

(2) The Minister may, by regulations, amend the Schedule.

**8. – 11. –**

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**SCHEDULE**
[Sections 2 and 3]

| Document | Stamp Duty Rs |
|---|---|
| 1. Constitution of company or partnership | 500 |
| 2. Copy of constitution of company or partnership for transcription | 500 |
| 3. Deed of *règlement de co - propriété* | 500 |
| 4. Copy of deed of *règlement de co - propriété* for transcription | 500 |
| 5. Document witnessing transfer of property | 500 |
| 6. Copy of document witnessing transfer of property for transcription | 500 |
| 7. Loan agreement | 500 |
| 8. Copy of loan agreement for inscription | 500 |
| 9. Instrument of fixed charges, floating charges, pledge, *gage sans déplacement* or renewal of charges or of *gage sans déplacement* in respect of each original | 500 |

| | | |
|---|---|---|
| 10. | Lease agreement by a leasing company in respect of each original | 500 |
| 11. | Any other deed drawn up by notary | 300 |
| 12. | Copy of any other deed drawn up by notary for transcription or inscription or renewal of inscription | 500 |

[Amended GN 232/11 (cio 1/1/12).]

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|---|---|---|
| 13. | Any other document presented for registration, transcription, inscription or erasure of inscription, in respect of each original or copy | 100 |
| 14. | Loan agreement of an amount of up to 100,000 rupees by the Development Bank of Mauritius, to any person other than its employees, in respect of each original or copy | 100 |

[Amended GN 232/11 (cio 1/1/12).]

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|---|---|---|
| 15. | Loan agreement of an amount of up to 100,000 rupees by the Tobacco Board to growers of tobacco leaves, in respect of each original or copy | 100 |

[Amended GN 232/11 ( cio 1/1/12).]

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|---|---|---|
| 16. | Loan agreement by cooperative societies to their members of an amount of – | |
| | (a) up to 25,000 rupees | Nil |
| | (b) 25,001 to 100,000 rupees | 25 |

Repealed and replaced GN 232/11 (cio 1/1/12).]

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| 17. | Document witnessing the transfer of 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 property with a view to selling or transferring the same to that person | NIL |
| 18. | Copy of document referred to in item 17 for transcription | NIL |
| 19. | 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 | NIL |

| | | |
|---|---|---|
| 20. | Where exemption or part of exemption has been granted in respect of a takeover or transfer of undertaking pursuant to item (zb) of the Eighth Schedule to the Land (Duties and Taxes) Act, any document, in relation to that takeover, presented for registration, transcription, inscription or erasure of inscription, in respect of each original or copy | NIL |

[Added GN 51/15 (cio 6/4/15).]

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|---|---|---|
| 21. | Lease or sublease agreement, by a small planter, of land not exceeding 10 hectares, for agricultural use | 150 |

[Added 10/17 (cio 24/7/17)]

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| 22. | Copy of lease document referred to in item 21 for transcription | NIL |

[Added 10/17 (cio 24/7/17)]

[Sch. amended by s. 27 (14) (d) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (h) of Act 4 of 2006 w.e.f. 2 October 2004; repealed and replaced by s. 28 of Act 15 of 2006 w.e.f. 1 July 2006; amended by GN 132 of 2006 w.e.f. 23 September 2006; GN 131 of 2007 w.e.f. 15 September 2007; s. 32 of Act 18 of 2008 w.e.f. 19 July 2008; r. 3 of GN 5 of 2009 w.e.f. 10 January 2009; GN 38 of 2011 w.e.f. 14 February 2011; GN 51 of 2015 w.e.f. 5 April 2015; s. 50 of Act 10 of 2017 w.e.f. 24 July 2017.]