REGISTRATION DUTY ACT

Arrêté du 16 Frimaire An XII – 17 December 1804
Act 1 of 1955
Act 31 of 1962

Amended 20/11; 37/11 (cio 15/12/11); GN 235/11 (cio 1/1/12); 26/12 (cio 22/12/12); 1/13 (cio 18/4/13); GN 264/13 (cio 9/11/13); 26/13 (cio 1/1/14; P 16/14 – cio 19/5/14); 9/15 (cio 14/5/15; P 11/15 cio 2/7/15); GN 166/16 (cio 30/7/16);18/16 (cio 7/9/16); GN 208/16 (cio 15/10/16); 4/17 (cio 20/5/17); 10/17 (cio 24/7/17); 11/17 (P53/17 – 15/1/18); 11/18 (cio 3/9/18); 23/17 (NIF); 14/18 – P30/18 (cio 15/11/18); 15/18 – P13/19 (cio 15/4/19); GN 77/19 (cio 25/4/19); 13/19 (cio 25/7/19, 2/9/19); 23/17 – P1/2020 (cio 16/1/2020); 1/2020 (cio 23/3/2020); 7/2020 (cio 25/7/19, 2/6/2020, 7/8 2020, 1/11/2020); 15/21 (cio 1/1/21, 3/5/21, 1/7/21, 5/8/21; 15/22 (cio 12/6/21, 8/6/22, 2/8/22, 1/1/23); 12/2023 (cio 20/7/2023); 10/2023 (cio 5/3/2024); 11/24 (cio 27/7/24); GN 49/25 (cio 1/7/25); 18/25 (cio 9/8/25); 13/25 – P 24/25 (cio 5/1/26); 14/26 (cio 13/8/26);

ARRANGEMENT OF SECTIONS

Section

PART I – PRELIMINARY
1. Short title
2. Interpretation
2A. Deed in respect of immovable property
2B. Electronic submission of deed or document

PART II – LIABILITY TO DUTY
3. Duty leviable
3A. Transfer with right of redemption (*réméré*)
3B. Administrative fee
3C. –
4. –
5. Documents drawn up abroad
6. Documents witnessing several transactions
7. Counter deed
8. –
9. –
10. Assessment of usufruct
11. Transfer of mixed property
12. Ouverture de crédit
13. Agreement relating to agricultural produce
14. Registration of judgments

PART IIA – LIABILITY TO ADDITIONAL DUTY
14A. –

PART III – ASSESSMENT OF DUTY – VALUATION OF PROPERTY
Sub-Part A – General
15. Valuation of property
16. Value undeclared
17. Valuation of movable property
18. –

Sub-Part B – Right of Pre-emption
19. Right of pre-emption
20. Exercise of right of pre-emption
21. Amount payable on pre-emption
22. Administration by Curator
23. Interpretation

Sub-Part C – Transfer of Shares and Debentures
24. Transfer of shares or debentures
24A. Transfer or issue of shares

PART IV – COLLECTION OF DUTY
25. Registration conditional on payment
26. Payment of duty
26A. Payment of fees, duties and taxes through direct debit scheme
27. Derogation from liability to duty
28. Abatement or deferment of duty
29. Refund of duty
30. Time limit for claims or refunds
31. Proof of change of ownership
32. Proof of lease or transfer of stock in trade

PART V – REGISTRATION
33. Time limit for payment of duty
33A. Power to waive penalty
34. Duty of Receiver on registration
35. Deferment of registration
36. Information to be inserted before registration
36A. Transfer of rights in succession
36B. Transfer of rights in lease
36C. Property with market value less than 100,000 rupees
36D. –
36E. Penalty for incorrect declaration
36F. Date of declaration
37. Documents not accepted without registration

PART VI – EFFECT OF NON-REGISTRATION
38. Non-accrual of rights without registration
39. Issue of copies by notaries
40. Provisions relating to wills
41. Duties of notaries
42. Withholding of document by Receiver
43. Access to documents
44. Reference to registration in documents
44A. Inscription of privilege
45. Recovery of duty before Judge
45A. Recovery of duty by attachment
45B. Recovery of arrears of registration duty by Director-General
45C. Enforcement

PART VII – MISCELLANEOUS
46. Extracts from registers
46A. Exemption from registration
47. Remission of duty
48. Payment of duty to be in multiples of 5 rupees
48A. Transitional provisions

49. Regulations
FIRST SCHEDULE
SECOND SCHEDULE
THIRD SCHEDULE
FOURTH SCHEDULE
FIFTH SCHEDULE
SIXTH SCHEDULE
SEVENTH SCHEDULE
EIGHT SCHEDULE
NINTH SCHEDULE
TENTH SCHEDULE

REGISTRATION DUTY ACT

EDITORIAL NOTE: The words "Financial Services Development Act" have been deleted and replaced by the words "Financial Services Act" wherever they occur, by section 97(9) of Act 14 of 2007 w.e.f. 28 September 2007.

PART I – PRELIMINARY

1. Short title

This Act may be cited as the Registration Duty Act.

2. Interpretation

In this Act –

"administrative fee" –

(a) means the fee leviable under section 3B; and

(b) includes any surcharge payable;
[Inserted 13/19 (cio 2/9/19).]

"bar code" means graphical representation of the title number;
[Inserted 26/13 (cio 19/5/14).]

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

"classic or vintage motor car" has the same meaning as in the Road Traffic Act;
[Inserted 26/12 (cio 22/12/12); amended 10/17 (cio 24/7/17); RR 10/2023 (cio 5/3/2024).]

"company" –

(a) means a company incorporated, or a foreign company registered,

under the Companies Act; and

(b) includes any successive company, or *société* or successive *société*;
[Inserted 26/12 (cio 22/12/12).]

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

"Deed" has the same meaning as in section 3B of the Transcription and Mortgage Act;
[Inserted 4/17 (cio 20/5/17).]

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

"deed of transfer" –

(a) means –

(i) an authentic deed (*acte authentique*) witnessing the transfer of immovable property with or without consideration or by way of donation;

(ii) a deed witnessing the transfer of shares in a company or issue of shares by a company or transfer of *part sociale* in a *société* which gives rise to a right of ownership, occupation or usage of an immovable property or any part thereof; or

(iii) a deed witnessing the transfer of property, other than immovable property, with or without consideration; and
[Repealed and replaced 26/12 (cio 22/12/12).]

(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;

"deed or document" –

(a) means a deed or document meeting the requirements and reproducing the contents of the original deed or document, as the case may be, for the purpose of this Act when submitted through the RDDS; and

(b) includes a deed of transfer or deed under private signature;

[Inserted 26/13 (cio 19/5/14); repealed and replaced 9/15 (cio 2/7/15).]

"Director-General" means the Director-General of the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act;

"document" –

(a) means any written instrument or electronic document; and

(b) includes a contract of any nature, other than a contract in respect of transfer of immovable property;

[Amended 26/12 (cio 22/12/12). repealed and replaced 9/15 (cio 2/7/15).]

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

"duty" –

(a) means duty payable under this Act; and

(b) includes a surcharge on duty, penalty or interest imposed under this Act;

[Amended 12/2023 (cio 20/7/2023).]

"EDB Property Scheme" means a scheme under –

(a) the Economic Development Board (Real Estate Development Scheme) Regulations 2022;

(b) the Economic Development Board (Invest Hotel Scheme) Regulations 2015;

(c) the Economic Development Board (Smart City Scheme) Regulations 2015; and

(d) the Economic Development Board (Property Development Scheme) Regulations 2015;

[Inserted 18/25 (cio 9/8/25).]

"electronic signature" has the same meaning as in the Electronic Transactions Act;

[Inserted 26/13 (cio 19/5/14).]

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

"immovable property" –

(a) means any freehold or leasehold immovable property; and

(b) 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;

"MIPD" has the same meaning as in the Transcription and Mortgage Act;
[Inserted 26/13 (cio 19/5/14).]

"non-citizen" has the same meaning as in the 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;

"pleasure craft" has the same meaning as in the Tourism Authority Act;
[Inserted 26/13 (cio 1/1/14).]

"property" –

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

(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 or electronic register with the Receiver under this Act;

[Amended 9/15 (cio 2/7/15).]

"Registrar of Companies" means the Registrar of Companies appointed under the Companies Act;
[Inserted 1/13 (cio 18/4/13).]

"Registration of Deeds and Documents System" or "RDDS" means an electronic system operated by the Registrar-General for the secure transmission, registration and recording of deeds or documents for the purposes of registration, transcription or inscription under the relevant Acts;
[Inserted 26/13 (cio 19/5/14).]

"relevant Acts" means this Act, the Inscription of Privileges and Mortgages Act, the Land (Duties and Taxes) Act, the Notaries Act, the Stamp Duty Act, the Transcription and Mortgage Act and any other enactment relating to the registration, transcription or inscription of deeds or documents;
[Inserted 26/13 (cio 19/5/14).]

"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;

"signature" includes an electronic signature;
[Inserted 26/13 (cio 19/5/14).]

"*société*" –

(a) means a *société commerciale* or *société civile* which is required to be *immatriculée* with the Registrar of Companies under article 1841 of the Code Civil Mauricien; and

(b) includes any successive *société* or company or successive company;
[Inserted 26/12 (cio 22/12/12).]

"statutory body" has the same meaning as in the Statutory Bodies (Accounts and Audit) Act;
[Inserted 13/19 (cio 25/7/19).]

"summary" has the same meaning as in section 3B of the Transcription and Mortgage Act;
[Inserted 4/17 (cio 20/5/17).]

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

"Tribunal" means the Revenue Tribunal established under the Revenue Tribunal Act 2025;
[Inserted 13/25 (cio 5/1/26).]

"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 a person authorised by the Valuer in writing;
[Amended 15/21 (cio 5/8/21).]

"VAT" has the same meaning as in the Value Added Tax Act.
[Added 15/21 (cio 1/1/21).]

[S. 2 amended by s. 3 (a) of Act 4 of 1987 w.e.f. 1 November 1987; s. 4 (a) of Act 30 of 1990 w.e.f. 1 July 1990; s. 16 (a) of Act 18 of 1999 w.e.f. 1 August 1999; s. 72 (4) (a) of Act 14 of 2001 w.e.f. 1 December 2001; s. 16 (a) of Act 18 of 2003 w.e.f. 21 July 2003; s. 15 (a) of Act 28 of 2004 w.e.f. 26 August 2004; s. 27 (13) (a) of Act 33 of 2004 w.e.f. 1 July 2006; 13 (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 103 (8) (a) of Act 35 of 2004 w.e.f. 10 November 2004;s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 2004; s. 25 (a) of Act 15 of 2006 w.e.f. 7 August 2006; s. 18 (a) of Act 20 of 2009 w.e.f. 19 December 2009; s. 14 (a) of Act 10 of 2010 w.e.f. 31 March 2011 and 4 January 2011; s. 25 of Act 20 of 2011 w.e.f. 31 March 2011; s. 23 of Act 26 of 2012 w.e.f. 22 December 2012; s. 7(3) of Act 1 of 2013 w.e.f 18 April 2013; s. 20(a) of Act 26 of 2013 w.e.f. 1 Janaury 2014; 19 May 2014; s. 44 of Act 9 of 2015 w.e.f. 2 July 2015; s. 24 of Act 4 of 2017 w.e.f. 20 May 2017; s. 45 of Act 10 of 2017 w.e.f. 24 July 2017; s. 44 of Act 13 of 2019 w.e.f. 25 July 2019 and 2 September 2019; s. 77 of Act 15 of 2021 w.e.f. 1 January 2021; s. 71 of Act 12 of 2023 w.e.f. 20 July 2023; s. 31 of Act 10 of 2023 w.e.f. 5 March 2024; s. 49 of Act 18 of 2025 w.e.f. 9 August 2025; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026.]

2A. Deed in respect of immovable property

(1) Where –

(a) a deed, other than a judgment of a Court; or

(b) a deed of transfer or document,

witnesses the transfer of immovable property, such deed, deed of transfer or document shall be drawn up by an authentic deed (*acte authentique*).

(2) Where the consideration for which a share is issued takes the form of real property under section 56(2) of the Companies Act, the deed witnessing such transfer shall be in the form of an authentic deed (*acte authentique*).

[S.2A inserted by s. 23 of Act 26 of 2012 w.e.f. 22 December 2012.]

2B. Electronic submission of deed or document

(1) Any deed or document shall be submitted electronically through the RDDS to the Receiver, for registration, by a notary, an attorney-at-law, a bank, an insurance company, a leasing company and a dealer of new and imported second-hand motor vehicles or, in exceptional or unforeseen circumstances, in such form and manner as the Receiver may determine.

[Amended 14/26 (cio 13/8/26).]

(2) Any deed or document submitted electronically to the Receiver, including a deed or document which has been signed by the parties with a digital signature in conformity with section 19 of the Electronic Transactions Act, shall be deemed to meet the requirements and to reproduce the contents of the original deed or document, as the case may be, for the purpose of this Act.

[RR 7/2020 (cio 1/11/2020); RR 15/22 (cio 2/8/22).]

(3) Any deed or document submitted electronically to the Receiver by a notary, an attorney-at-law, a bank, an insurance company or any such entity as may be prescribed, including a deed or document which has been signed by the parties with a secure electronic signature in conformity with section 16 of the Electronic Transactions Act, shall be deemed to meet the requirements and to reproduce the contents of the original deed or document, as the case may be, for the purposes of this Act, provided that such deed or document include a declaration made by the parties confirming that the electronic signature is in accordance with the Electronic Transactions Act.

[Added 18/25 (cio 9/8/25); amended 14/26 (cio 13/8/26).]

[S. 2B inserted by s. 44 of Act 9 of 2015 w.e.f. 2 July 2015; s. 56 of Act 7 of 2020 w.e.f. 1 November 2020; s. 62 of Act 15 of 2022 w.e.f. 2 August 2022; s. 49 of Act 18 of 2025 w.e.f. 9 August 2025; s. 16 of Act 14 of 2026 w.e.f. 13 August 2026.]

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 the date on which it has been drawn up, other than those specified in paragraphs (b), (c) and (d) –

(i) at the rate in force at the time of registration, in accordance with Parts I to IV and Part VIII of the First Schedule; and

(ii) on the value, excluding VAT of the property at the time

of registration;

[Repealed and replaced 20/11 (cio 16/7/11); amended 15/21 (cio 1/1/21).]

(b) a 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 I of the First Schedule;

[Amended 37/11 (15/12/11).]

(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 a 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 Part VI of the First Schedule;

(ca) (i) any declaration or deed of transfer of ownership of a pleasure craft, in accordance with Part IX of the First Schedule;

[Inserted 26/13 (cio 1/1/14); amended 11/24 (cio 27/7/24).]

(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 pleasure craft to a person other than to a heir or legatee of the person who is the registered owner of the pleasure craft;

[Added 11/24 (cio 27/7/24).]

(d) (i) any lease agreement entered into by a leasing company or any deed witnessing a loan other than a secured housing loan by a citizen of Mauritius;

[Amended 13/19 (cio 25/7/19).]

(ii) any deed witnessing a secured housing loan by a citizen of Mauritius; or

[Amended 13/19 (cio 25/7/19).]

(iii) 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,

[Added 13/19 (cio 25/7/19).]

in accordance with Part VII of the First Schedule;

[Amended 1/13 (cio 18/4/13); RR 18/16 (cio 7/9/16).]

(e) a Certificate of Transfer of Undertaking issued under section 346A of the Companies Act –

(i) in respect of immovable property, at the rate in force at the time of registration in accordance with paragraph J of Part I of the First Schedule;

(ii) in respect of motor vehicles and trailers, at the rate in force at the time of registration in accordance with Part VI of the First Schedule;

(iii) in respect of assets other than those specified in subparagraphs (i) and (ii), at the rate in force at the time of registration in accordance with Part VII of the First Schedule.

[Inserted 1/13 (cio 18/4/13).]

(1A) Notwithstanding subsection (1), the duty leviable on the registration of any deed witnessing the transfer of property from the holder of a certificate under the Integrated Resort Scheme, the Real Estate Scheme ", or the Invest Hotel Scheme with respect to transfer of a standalone villa prescribed under the Economic Development Board 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 lower.

[Amended 11/17 (cio 15/1/18); RR 15/21 (cio 5/8/21).]

(1B) –

[Amended 11/17 (cio 15/1/18); R 15/21 (cio 5/8/21).]

(1C) –

[Amended 11/17 (cio 15/1/18); R 15/21 (cio 5/8/21).]

(1D) (a) Notwithstanding subsection (1), where the transfer subject matter of the deed in respect of an immovable property has previously been witnessed by a document, whether a notarial deed or a document under private signature, in the form of a transfer, promise, option, renunciation, cancellation, reservation or a transfer under condition precedent ("clause suspensive"), the duty leviable shall be on the value of the immovable property at the time the

document has been drawn up, provided that –

[Amended 26/12 (cio 22/12/12); 10/17 (cio 24/7/17).]

(i) the document has been registered within the time limit specified in the Sixth Schedule; and

(ii) the deed of transfer is drawn up within 3 years of the document under private signature.

(b) The duty paid on the registration of the document referred to in paragraph (a) shall be offset against the duty payable on the deed of transfer and any difference shall be paid at the time the deed of transfer is presented for registration.

[Inserted 20/11 (cio 16/7/11); amended 10/17 (cio 24/7/17).]

(1E) Where, in a deed of transfer referred to in subsection (1D)(a)(ii), the extent of the portion of land mentioned in the document whether a notarial deed or a document under private signature, differs from that mentioned in the deed of transfer, the duty shall be leviable on the value of the land as the date of that document and any difference in the amount of duty shall be adjusted accordingly.

[Inserted 20/11 (cio 16/7/11); amended 26/12 (cio 22/12/12); [Amended 10/17 (cio 24/7/17).]

(1F) Notwithstanding subsection (1), the duty leviable on the registration of any deed witnessing the transfer of property from a person, other than a holder of a certificate under the Integrated Resort Scheme, the Real Estate Scheme or the Invest Hotel Scheme prescribed under the Economic Development Board Act, shall be in accordance with item 15 of paragraph J of Part I of the First Schedule.

[Amended 11/17 (cio 15/1/18); RR 15/21 (cio 5/8/21).]

(1G) –

[Added 18/25 (cio 9/8/25); repealed 14/26 (cio 13/8/26).]

(2) The minimum duty leviable shall be –

(a) 500 rupees in respect of a deed mentioned in subsection (1)(a);

[Amended 18/25 (cio 9/8/25).]

(b) 5 per cent of the value mentioned in a deed mentioned in subsection (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 Tribunal in accordance with the Revenue Tribunal Act 2025,

[Amended 13/25 (cio 5/1/26).]

[Amended 37/11 (cio 15/12/11).]

whichever is higher.

(3) – (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, shall be in accordance with the First Schedule or 50,000 rupees, whichever is lower.

(6) –

[S. 3 amended by s. 3 (b) of Act 4 of 1987 w.e.f. 1 November 1987; s. 4 (b) of Act 30 of 1990 w.e.f. 1 July 1990; s. 11 (1) (a) of Act 23 of 1993 w.e.f. 1 November 1993; s. 11 (a) of Act 25 of 1994 w.e.f. 27 July 1994; s. 15 of Act 10 of 1998 w.e.f. 21 July 1998; s. 16 (b) of Act 18 of 1999 w.e.f. 1 August 1999; s. 23 (a) of Act 25 of 2000 w.e.f. 11 August 2000; s. 46 (9) (a) of Act 13 of 2001 w.e.f.1 December 2001; s. 15 (a) of Act 23 of 2001 w.e.f. 11 August 2001; s. 24 (a) of Act 20 of 2002 w.e.f. 11 August 2002; s. 3 of Act 20 of 2003 w.e.f. 23 July 2003; s. 27 (13) (c) of Act 33 of 2004 w.e.f. 1 July 2006; s. 103 (8) (b) of Act 35 of 2004 w.e.f. 10 November 2004; s. 27 (a) of Act 14 of 2005 w.e.f. 21 April 2005; s. 25 (b) of Act 15 of 2006 w.e.f. 7 August 2006; s. 27 (a) of Act 17 of 2007 w.e.f. 22 August 2007; s. 30 (a) of Act 18 of 2008 w.e.f. 19 July 2008; s. 19 (a) of Act 1 of 2009 w.e.f. 1 January 2009; s. 18 (b) of Act 20 of 2009 w.e.f. 19 December 2009; s. 25 of Act 20 of 2011 w.e.f. 16 July 2011; s. 15 of Act 37 of 2011 w.e.f 15 December 2011; s. 23 of Act 26 of 2012 w.e.f. 22 December 2012; s. 7(3) of Act 1 of 2013 w.e.f 18 April 2013; s. 20(b) of Act 26 of 2013 w.e.f. 1 Janaury 2014; s. 43 of Act 18 of 2016 w.e.f. 7 September 2016; s. 45 of Act 10 of 2017 w.e.f. 24 July 2017; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 44 of Act 13 of 2019 w.e.f. 25 July 2019; s. 77 of Act 15 of 2021 w.e.f. 5 August 2021; s. 75 of Act 11 of 2024 w.e.f. 27 July 2024; s. 49 of Act 18 of 2025 w.e.f. 9 August 2025; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026; s. 16 of Act 14 of 2026 w.e.f. 13 August 2026.]

3A. Transfer with right of redemption (*réméré*)

(1) Where a transferor of immovable property has reserved to himself a right of redemption (*faculté de rachat ou de réméré*) in accordance with article 1659 of the Code Civil Mauricien 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; and

(b) the open market value of the property at the date referred to in paragraph (a).

(2) A 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 or as decided by the Tribunal in accordance with the Revenue Tribunal Act 2025 and the value specified in the deed of transfer.
[Amended 13/25 (cio 5/1/26).]

(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).

[S. 3A amended by s. 3 of Act 34 of 1984 w.e.f. 9 July 1984; s. 3 of Act 46 of 1984 w.e.f. 16 July 1984; s. 11 (1) (b) of Act 23 of 1993 w.e.f. 1 November 1993; s. 15 (b) of Act 23 of 2001 w.e.f. 11 August 2001; s. 27 (13) (c) of Act 33 of 2004 w.e.f. 1 July 2006; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026.]

3B. Administrative fee

(1) There shall be levied on any deed deposited for registration an administrative fee at the corresponding rates specified in the Tenth Schedule.

(2) Where a deed is not presented to the Registrar-General within the delay specified in the Sixth Schedule, the person shall be liable to pay, in addition to the administrative fee, a surcharge equal to 50 per cent of the amount of the fee.

(2A) Where, pursuant to subsection (2), the delay specified in the Sixth Schedule for presenting a deed to the Registrar-General expires, or falls wholly or partly, during –

(a) the COVID-19 period;

(b) such period as may be specified in the Sixth Schedule after the COVID-19 period lapses,

no surcharge shall be payable provided that the deed is presented to the Registrar-General not later than such period as may be specified in the Sixth Schedule.
[Inserted 1/2020 (cio 23/3/2020).]

(3) Every Ministry or Government department, local authority, subsidiary of the Bank of Mauritius and statutory body falling under the aegis of any Ministry shall be exempt from the fee referred to in subsection (1).
[Amended 7/2020 (cio 2/6/2020).]

[S. 3B inserted by s. 44 of Act 13 of 2019 w.e.f. 2 September 2019.; s. 48(a) of Act 1 of 2020 w.e.f. 23 March 2020; amended by s. 56 of Act 7 of 2020 w.e.f. 2 June 2020.]

3C. –

4. –

[S. 4 amended by s. 3 of Act 46 of 1984 w.e.f. 16 July 1984; s. 3 (c) of Act 4 of 1987 w.e.f. 1 November 1987; repealed by s. 25 (c) of Act 15 of 2006 w.e.f. 7 August 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) (a) Subject to paragraph (b) and 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 every such transaction or stipulation according to its nature.

[Amended 26/12 (cio 22/12/12).]

(b) Where any one of the several transactions or stipulations is a transfer of immovable property, the document referred to in paragraph (a) shall be drawn by an authentic deed (*acte authentique*).

[Inserted 26/12 (cio 22/12/12).]

(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.

[S.6 amended by s. 23 of Act 26 of 2012 w.e.f. 22 December 2012.]

7. Counter deed

(1) Subject to subsection (3), 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.

[Amended 26/12 (cio 22/12/12).]

(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).

(3) No counter deed shall be drawn up where the counter deed is in respect of a transfer of immovable property.

[Inserted 26/12 (cio 22/12/12).]

[S. 7 amended by Act 9 of 1997; s. 23 of Act 26 of 2012 w.e.f. 22 December 2012.]

8. –

[S.8 repealed by s. 23 of Act 26 of 2012 w.e.f. 22 December 2012.]

9. –

[S. 9 amended by Act 23 of 1992; repealed by s. 15 (b) of Act 28 of 2004 w.e.f.26 August 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) where 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 value of the usufruct shall be assessed at half the value of the property.

11. Transfer of mixed property

(1) Subject to subsection (2), where –
[Amended 26/12 (cio 22/12/12).]

(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.

[Amended 26/12 (cio 22/12/12).]

(2) Any document referred to in subsection (1)(a) shall be drawn up by an authentic deed (*acte authentique*).

[Inserted 26/12 (cio 22/12/12).]

[s. 11 amended by s. 23 of Act 26 of 2012 w.e.f. 22 December 2012.]

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 a certified copy of the original signed by an officer;

[Amended 14/18 (cio 15/11/18).]

(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 is 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 purposes 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 a certified copy of the original signed by an officer.

[Amended 14/18 (cio 15/11/18).]

[S. 14 amended by Act 4 of 1999; s. 10 of Act 14 of 2018 w.e.f. 15 November 2018.]

PART IIA – LIABILITY TO ADDITIONAL DUTY

14A. –

[S. 14A. inserted by s. 62 of Act 15 of 2022 w.e.f. 2 August 2022; s. 70 of Act 12 of 2023 w.e.f. 20 July 2023; repealed by s. 49 of Act 18 of 2025 w.e.f. 9 August 2025.]

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 a deed witnessing the transfer of any movable property or certificate from a professional accountant, he shall assess the value of that property in such manner and by such means as he thinks fit.

[Amended 12/2023 (cio 20/7/2023).]

(2) (a) Where the transferee or transferor, if liable to land transfer tax,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.

[Amended 12/2023 (cio 20/7/2023).]

(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 or transferor, as the case may be.

[Amended 12/2023 (cio 20/7/2023).]

(3) (a) Any person who, in relation to the transfer of shares, is dissatisfied with the decision of the Receiver based on the report of the person appointed under subsection (2) in relation to movable property may, on payment of the duty or tax claimed by the Receiver and not later than 28 days after the date of the notice of the Receiver's decision, object to the notice by registered

post.

[Amended 12/2023 (cio 20/7/2023); 18/25 (cio 9/8/25).]

(aa) Where, pursuant to paragraph (a), the time limit of 28 days expires, or falls wholly or partly, during –

[Amended 12/2023 (cio 20/7/2023).]

(i) the COVID-19 period, the person may object to the notice by registered post not later than 30 days after the COVID-19 period lapses; or

(ii) a period of 10 days after the COVID-19 period lapses, the person may object to the notice by registered post not later than 30 days after the period of 10 days lapses.

[Inserted 1/2020 (cio 23/3/2020).]

(ab) Where it is proved to the satisfaction of the Receiver that, owing to illness or other reasonable cause, a person has been prevented from making an objection within the time specified in paragraph (a), the Receiver may consider the objection.

[Inserted 18/25 (cio 9/8/25).]

(b) Any objection under paragraph (a) shall be dealt with by an objection unit within 4 months from the date on which the objection is made.

(ba) Where, pursuant to paragraph (b), the time period of 4 months expires, or falls wholly or partly, during –

(i) the COVID-19 period, the objection shall be dealt with not later than 2 months after the COVID-19 period lapses; or

(ii) a period of one month after the COVID-19 period lapses, the objection shall be dealt with not later than 2 months after the period of one month lapses.

[Inserted 1/2020 (cio 23/3/2020).]

(c) The objection unit under paragraph (b) shall consist of –

(i) one representative of the Ministry responsible for the subject of finance who shall be a member of the Mauritius Institute of Professional Accountants reckoning at least 5 years' service in the Ministry, who shall be the Chairperson;

(ii) 2 representatives of the Registrar-General, not below

the rank of Principal Registration Officer/Chief Registration Officer; and

[Amended 12/2023 (cio 20/7/2023).]

(iii) an officer designated by the Receiver to act as Secretary.

(ca) Where the subject matter of an objection relates to a technical field, the Registrar-General may enlist the services of a suitable expert in the field, including the person preparing the report referred to in section 17(2) of the Act, to advise the Objection Unit.

[Inserted 12/2023 (cio 20/7/2023).]

(d) Where an agreement is reached before the objection unit, the person shall not be allowed to appeal to the Tribunal in accordance with the Revenue Tribunal Act 2025.

[Amended 13/25 (cio 5/1/26).]

(e) Where the Receiver considers an objection under subsection (3)(a), he shall by notice in writing –

(i) amend the claim; or

(ii) maintain the claim.

(f) Where no agreement is reached before the objection unit and the person is aggrieved by a notice under paragraph (d), he may appeal to the Tribunal in accordance with the Revenue Tribunal Act 2025 against the determination, and the amount of the duty payable shall be determined by the Tribunal.

[RR 13/25 (cio 5/1/26).]

(g) A copy of the representations referred to in paragraph (f) shall be filed with the Registrar-General.

(h) Where the value assessed under section 17(2) is reduced pursuant to a decision under subsection (3)(c) or a decision of the Tribunal or determination of an appeal to the Supreme Court or Judicial Committee of the Privy Council, as the case may be –

[Amended 13/25 (cio 5/1/26).]

(i) any amount of tax paid in excess shall be refunded to the transferor; and

(ii) any amount of duty paid in excess shall be refunded to the transferee,

together with interest at the legal rate, free of income tax, from the date the payment is effected to the Registrar-General to the date it is refunded.

(i) The value agreed at the objection unit shall not constitute a precedent or a reference for other objections.

[Ss. 3 RR 13/19 (cio 2/9/19).]

(4) –
[Repealed 13/25 (cio 5/1/26).]

[S. 17 amended by s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 2004; s. 25 (d) of Act 15 of 2006 w.e.f. 7 August 2006; s. 44 of Act 13 of 2019 w.e.f. 2 September 2019; s. 48(b) of Act 1 of 2020 w.e.f. 23 March 2020; s. 70 of Act 12 of 2023 w.e.f. 20 July 2023; s. 49 of Act 18 of 2025 w.e.f. 9 August 2025; s. 17 of Act 13 of 2025 w.e.f. 5 January 2026.]

18. –

Sub-Part B

[R13/19 (cio 2/9/19).]

19. –
[R 13/19 (cio 2/9/19).]

[S. 19 amended by Act 46 of 1984; Act 48 of 1991; s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 2004; repealed by s. 44 of Act 13 of 2019 w.e.f. 2 September 2019.]

20. –
[R 13/19 (cio 25/7/19).]

[S. 20 amended by Act 48 of 1991; s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 2004; repealed by s. 44 of Act 13 of 2019 w.e.f. 2 September 2019.]

21. –
[R 13/19 (cio 2/9/19).]

[S. 21 amended by s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 2004; repealed by s. 44 of Act 13 of 2019 w.e.f. 2 September 2019.]

22. –
[R 13/19 (cio 2/9/19).]

[S. 22 amended by s. 23 (2) Act 48 of 1991 w.e.f. 12 March 1992 repealed by s. 44 of Act 13 of 2019 w.e.f. 2 September 2019.]

23. –
[R 13/19 (cio 2/9/19).]

[S. 23 repealed by s. 44 of Act 13 of 2019 w.e.f. 2 September 2019.]

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 –

(a) listed on the Official List of the Stock Exchange of Mauritius Ltd;

(b) admitted to the Development & Enterprise Market operated by the Stock Exchange of Mauritius Ltd; or

(c) traded on the Venture Market operated by the Stock Exchange of Mauritius Ltd and on such terms and conditions as may be prescribed.

[RR 7/2020 (cio 7/8/2020).]

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

[Amended 26/12 (cio 22/12/12).]

(2A) (a) In subsection (2) –

"transfer of shares", in relation to a company, includes –

(a) any issue of new shares issued to any person or conversion of debentures into shares by a company which results in a change of control of that company;

(b) any acquisition by a company of its own shares, by way of redemption, share buy-back, or in any other manner where such acquisition results in an a change of more than 10 per cent in the shareholding of that company.

[Amended 11/24 (cio 27/7/24).]

[Repealed and replaced 26/12 (cio 22/12/12); 15/22 (cio 1/1/2023).]

(b) In this subsection –

(i) "control" has the meaning assigned to it in section 5 of the Companies Act; and

(ii) includes control by a shareholder who is an individual or a *société*.

(3) Notwithstanding any other enactment, where a share or debenture is sold at an 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 form 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 a 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 or in the RDDS.

[Amended 9/15 (cio 2/7/15).]

(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) For the purposes of subsection (5)(a)(ii), the duty leviable under item 8(1)(b) of paragraph J of Part I of the First Schedule shall be –

[Amended 11/24 (cio 27/7/24).]

(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 exceeds 200,000 rupees, the transferor shall submit a certificate from a professional accountant as to the value of the shares transferred;

(aa) duty shall be levied on the value declared in the deed or certificate from the professional accountant, whichever is higher;

[Inserted 12/2023 (cio 20/7/2023).]

(b) the parties shall not be required to comply with section 36(h)(ii)(C)(I) and (III), except where a person acquires more than 20 per cent of the total number of shares issued by the company.

[Amended 12/2023 (cio 20/7/2023).]

[S. 24 amended by s. 3 of Act 22 of 1989 w.e.f. 1 July 1989; s. 10 of Act 23 of 1992 w.e.f. 1 July 1992; s. 23 (b) of Act 25 of 2000 w.e.f. 11 August 2000; s. 15 (c) of Act 23 of 2001 w.e.f. 11 August 2001; s. 8 (9) (a) of Act 17 of 2003 w.e.f. 21 July 2003; s. 15 (c) of Act 28 of 2004 w.e.f. 26 August 2004; s. 27 (13) (d) of Act 33 of 2004 w.e.f. 1 July 2006; s. 25 (e) of Act 15 of 2006 w.e.f. 7 August 2006; s. 30 (b) of Act 18 of 2008 w.e.f. 19 July 2008; s. 37 (a) of Act 14 of 2009 w.e.f. 30 July 2009; s. 23 of Act 26 of 2012 w.e.f. 22 December 2012; s. 44 of Act 9 of 2015 w.e.f. 2 July 2015; s. 56 of Act 7 of 2020 w.e.f. 7 August 2020; s. 62 of Act 15 of 2022 w.e.f. 1 January 2023; s. 70 of Act 12 of 2023 w.e.f. 20 July 2023; s. 75 of Act 11 of 2024 w.e.f. 27 July 2024.]

24A. Transfer or issue of shares

(1) Notwithstanding any other enactment, where the transfer of shares in a company or issue of new shares by a company gives rise to a right of ownership, occupation or usage in an immovable property or any part thereof to a person, the transfer or issue shall be in the form set out in the Third Schedule under the heading "**C – Transfer or issue of shares in or by a company to a person**".

(2) Any transfer or issue under subsection (1) shall be –

(a) registered with the Registrar-General; and

(b) subject to duty in accordance with section 24 relating to the Sixth Schedule,

within the time limit specified in the second column of that Schedule.

(3) (a) For the purposes of this section and subject to paragraph (b), the duty leviable shall be on the value of the immovable property or any part thereof in accordance with item 8 of paragraph J of Part I of the First Schedule,

as appropriate.

(b) Item 8(2) of paragraph J of Part I of the First Schedule shall not apply to a transfer or issue under this section.

[S.24A inserted by s. 23 of Act 26 of 2012 w.e.f. 22 December 2012.]

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 a 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 a document of the body corporate which is liable to registration;

(e) by the parties, in respect of –

(i) a document under private signature; or

(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 26/12 (cio 22/12/12).]

(i) by the person to whom the transfer or issue of shares is made pursuant to section 24A;

[Amended 26/12 (cio 22/12/12); 1/13 (cio 18/4/13).]

(j) by the transferee bank under section 32A of the Banking Act.

[S. 26 amended by s. 23 (c) of Act 25 of 2000; s. 25(f) of Act 15 of 2006 w.e.f. 7 August 2006; s. 23 of Act 26 of 2012 w.e.f. 22 December 2012; s. 7(3)(c) of Act 1 of 2013 w.e.f 18 April 2013.]

26A. Payment of fees, duties and taxes through direct debit scheme

(1) An authorised person may, subject to this section, pay fees, duties or taxes due under the relevant Acts, but not exceeding the amount specified in Part A of the Ninth Schedule, through the direct debit scheme operated by the Bank of Mauritius.

[Amended 12/2023 (cio 20/7/2023).]

(2) Where an authorised person gives instructions to the Registrar-General for a payment to be effected through the direct debit scheme, the Registrar-General shall register the deed or document in respect of which instructions for payment are given as if the authorised person has sufficient funds in his bank account to honour the payment.

(3) (a) Where an authorised person uses the direct debit system to pay fees, duties or taxes but there are insufficient funds in his bank account, the Registrar-General shall issue a written notice to the authorised person claiming –

(i) the fees, duties or taxes unpaid, as the case may be;

(ii) a penalty of 30 per cent of the amount of fees, duties or taxes unpaid; and

(iii) interest at the rate of 2 per cent per month or part of the month during which the fees, duties or taxes remain unpaid.

(b) Any amount specified in a written notice issued under paragraph (a) shall be paid by the authorised person within 28 days from the date of receipt of the notice.

(c) Where an authorised person have been issued with a written notice under paragraph (a), he shall not be entitled to use the direct debit system for any subsequent payment unless –

(i) the Registrar-General expressly authorises him to do so in writing; and

(ii) the authorised person pays the amount of fees, duties or taxes remaining unpaid, together with the penalty and interest referred to in paragraph (a)(ii) and (iii).

(4) Where an authorised person is dissatisfied with a claim under subsection (3), he may object to the claim in accordance with section 28(3A) of the Land (Duties and Taxes) Act.

(5) Where an authorised person gives a direct debit instruction and that instruction is not honoured by the bank because of insufficiency of funds, the authorised person shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 3 months.

(6) Where a claim is made under subsection (3) and the authorised person fails to pay the amount claimed, the Registrar-General shall apply sections 44A, 45, 45A, 45B and 45C with such modifications, adaptations and exceptions as may be necessary for the recovery of the amount unpaid.

(7) The Registrar-General may waive, in accordance with section 33A, the whole or part of the penalty and interest under subsection (3) where he is satisfied that failure to comply with this Act was attributable to a just or reasonable cause.

(8) Subsections (3) to (7) shall not apply to an authorised person which is a bank.

(9) In this section –

"authorised person" means a person specified in Part B of the Eighth Schedule;

"bank" has the same meaning as in the Banking Act;

"bank account" means a bank account in respect of which an authorised person has given a mandate to the Registrar-General for the purpose of the direct debit scheme;

"relevant Acts" means –

(a) this Act;

(b) the Inscription of Privileges and Mortgages Act;

(c) the Land (Duties and Taxes) Act;

(d) the Notaries Act;

(e) the Stamp Duty Act; and

(f) the Transcription and Mortgage Act.

[S. 26A added by s. 23 (d) of Act 25 of 2000 w.e.f. 11 August 2000; s. 8 (9) (a) of Act 17 of 2003 w.e.f. 21 July 2003; repealed by s. 25 (g) of Act 15 of 2006 w.e.f. 7 August 2006; added by s. 60 of Act 11 of 2018 w.e.f. 3 September 2018; s. 70 of Act 12 of 2023 w.e.f. 20 July 2023.]

27. Derogation from liability to duty

(1) Where duty is 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.

(2A) (a) Notwithstanding this Act or any other enactment, a deed witnessing the purchase of a portion of freehold land by a company, during the period from 1 January 2012 to 30 June 2019, under the construction project of housing estates registered under section 161A(45) of the Income Tax Act for the construction of at least 5 residential units, shall be exempted from registration duty under this Act.

[Amended 26/13 (cio 1/1/14); 9/15 (cio 14/5/15); 18/16 (cio 7/9/16); 7/2020 (cio 7/8/2020).]

(aa) (i) Notwithstanding this Act or any other enactment, a deed witnessing the purchase of a portion of freehold land by a company during the period from 1 July 2020 to 31 December 2020, under the construction project of housing estates registered under section 161A(45) of the Income Tax Act during the period 1 July 2020 to 31 December 2020 for the construction of at least 5 residential units, shall be exempted from registration duty under this Act.

(ii) No exemption shall be granted under subparagraph (i) unless the construction is completed by 31 December 2021.

[Inserted 7/2020 (cio 7/8/2020).]

(b) Where the Registrar-General is notified, under section 161(47) of the Income Tax Act, that the company referred to in paragraph (a) has failed to comply with the conditions specified in section 161A(46) of that Act, he shall, by written notice sent by registered post, claim the registration duty, together with a penalty of 20 per cent of the amount of duty exempted, from the said company.

(c) Where land planned to be used for the construction project of a housing estate registered under section 161A(45) of the Income Tax Act is not fully utilised, the Registrar-General shall claim the duty exempted under paragraph (a) in relation to that part of the unutilised land in the same manner as specified in paragraph (b), together with a penalty equal to 20 per cent of the amount of duty exempted.

[Inserted 37/11 (cio 15/12/11); amended 7/2020 (cio 7/8/2020).]

(2B) Where an exemption has been granted under paragraph (zf) of the Eighth Schedule to the Land (Duties and Taxes) Act and –

(a) the land acquired is not used to construct a building for use primarily as a warehouse; or

(b) the building acquired is not used primarily as a warehouse,

the Registrar-General may claim the registration duty exempted under that paragraph, together with a penalty equal to 20 per cent of the amount of duty exempted.

[Inserted 7/2020 (cio 7/8/2020).]

(3) (a) Notwithstanding this Act or any other enactment but subject to paragraph (b), the duty leviable under this Act on any deed witnessing the transfer of –

[Amended 18/16 (cio 7/9/16).]

(i) a portion of freehold bare land; or

(ii) the right to construct a residential building on top of an existing building (*droit de surélévation*) on a freehold land together with his *quote-part*,

shall be reduced by the amount of the duty leviable or 150,000 rupees, whichever is the lesser.

[Amended 26/12 (cio 22/12/12); 9/15 (cio 14/5/15); 18/16 (cio 7/9/16); 13/19 (cio 25/7/19); 14/26 (cio 13/8/26).]

(b) A transferee shall qualify for a reduction under paragraph (a) provided that –

(i) he acquires the portion of freehold bare land, or the right to construct a residential building on top of an existing building (*droit de surélévation*) together with his *quote-part* on a freehold land, for the sole purpose of constructing a residential building;

(ii) he undertakes to start the construction of the

residential building within a period of one year, and to complete the construction within a period of 3 years, from the date of transfer;

(iii) he has not already benefitted from any reduction under this subsection or subsection (5) on or after 29 July 2016;
[Amended 18/16 (cio 7/9/16); 15/22 (cio 8/6/22).]

(iv) he was not the sole owner of any immovable property, other than agricultural land, in or outside Mauritius as at 29 July 2016;
[RR 18/16 (cio 7/9/16); amended 15/22 (cio 8/6/22); 14/26 (cio 13/8/26).]

(v) he is or was the –
[Amended 15/22 (cio 8/6/22).]

(A) owner of an immovable property, other than agricultural land, acquired by inheritance and the land area is less than 20 perches or 844 square metres; or
[Amended 14/26 (cio 13/8/26).]

(B) co-owner of an immovable property, other than agricultural land, acquired by inheritance and their share in that property is less than 20 perches or 844 square metres.
[RR 7/2020 (cio 7/8/2020); amended 14/26 (cio 13/8/26).]

(va) where he is or was the co-owner of an immovable property, other than agricultural land, the property is or was acquired before 9 November 2012 and is, or was, not of an extent exceeding 211 square metres;
[Inserted 26/12 (cio 22/12/12); amended 15/22 (cio 8/6/22); 14/26 (cio 13/8/26).]

(vb) where he and his spouse, married under the regime of legal community of goods and property, have not benefitted from a reduction or benefitted once under this subsection or subsection (5);
[Inserted 15/22 (cio 8/6/22).]

(vc) where he and his spouse, married under the regime of legal community of goods and property, have not already benefitted from a reduction twice under this subsection or subsection (5);
[Inserted 15/22 (cio 8/6/22).]

(vi) the total income of the transferee, in the income year in which the transfer is made, does not exceed, in the aggregate, 2 million rupees;
[Amended 15/22 (cio 8/6/22).]

(vii) he is a citizen of Mauritius;
[Amended 26/12 (cio 22/12/12).]

(viii) the transfer is not in respect of an immovable property, or any part thereof, acquired under the Investment Promotion (Real Estate Development Scheme) Regulations 2007; and
[Amended 26/12 (cio 22/12/12).]

(ix) the extent of the immovable property does not exceed 844 square metres or 20 perches;
[Inserted 26/12 (cio 22/12/12); 9/15 (cio 14/5/15); RR 18/16 (cio 7/9/16).].]

(4) (a) A deed of transfer referred to in subsections (3)(a) and (5)(a) shall contain a declaration that the transferee qualifies for the reduction and shall be accompanied by a declaration of the transferee, in 2 originals, in form as the Registrar-General and the Director-General may approve.
[Amended 18/16 (cio 7/9/16).]

(b) The declaration under paragraph (a) shall contain –

(i) the full name and address of the transferee, his National Identity Card number and tax account number, if any;

(ii) a statement in the terms of subsection (3)(b).

(5) (a) Notwithstanding this Act or any other enactment but subject to paragraph (b), the duty leviable under this Act on any deed witnessing transfer of –
[Amended 18/16 (cio 7/9/16).]

(i) a residential lot which is the subject of a duly registered and transcribed deed witnessing a *règlement de co-propriété* in accordance with articles 664 and 664-1 to 664-118 of the Code Civil Mauricien;
[Amended 10/17 (cio 24/7/17); 15/18 (cio 15/4/19).]

(ii) a portion of freehold land with a residential building thereon; or
[Amended 10/17 (cio 24/7/17).]

(iii) an ex-CHA residential unit or a residential unit

originally acquired from the National Housing Development Company Ltd,

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

shall be reduced by the amount of the duty leviable or 300,000 rupees, whichever is the lesser.

[Amended 26/12 (cio 22/12/12); 13/19 (cio 25/7/19); 14/26 (cio 13/8/26).]

(b) A transferee shall qualify for a reduction under paragraph (a) provided that –

(i) the transfer is in relation to –

(A) a residential lot which is the subject of a duly registered and transcribed deed witnessing a *règlement de co-propriété* in accordance with articles 664 and 664-1 to 664-118 of the Code Civil Mauricien; or

[Amended 15/18 (cio 15/4/19).]

(B) a portion of freehold land with a residential building thereon;

(ii) he has not already benefitted from any reduction under subsection (3) or this subsection on or after 29 July 2016;

[Amended 18/16 (cio 7/9/16); 15/22 (cio 8/6/22).]

(iii) he was not the sole owner of any immovable property, other than agricultural land, in or outside Mauritius as at 29 July 2016;

[RR 18/16 (cio 7/9/16); amended 15/22 (cio 8/6/22); 14/26 9cio 13/8/26).]

(iv) he is or was the –

[Amended 15/22 (cio 8/6/22).]

(A) owner of an immovable property, other than agricultural land, acquired by inheritance and the land area is less than 20 perches or 844 square metres; or

[Amended 14/26 (cio 13/8/26).]

(B) co-owner of an immovable property, other than agricultural land, acquired by inheritance and their share in that property is less than 20 perches or 844 square metres;

[RR 7/2020 (cio 7/8/2020); amended 14/26 (cio 13/8/26).]

(iva) where he is or was the co-owner of an immovable property, other than agricultural land, the property is or was acquired before 9 November 2012 and is, or was, not of an extent exceeding 211 square metres;
[Inserted 26/12 (cio 22/12/12); 15/22 (cio 8/6/22); 14/26 (cio 13/8/26).]

(ivb) where he and his spouse, married under the regime of legal community of goods and property, have not benefitted from a reduction or benefitted once under this subsection or subsection (3);
[Inserted 15/22 (cio 8/6/22).]

(ivc) where he and his spouse, married under the regime of legal community of goods and property, have not already benefitted from a reduction twice under this subsection or subsection (3);
[Inserted 15/22 (cio 8/6/22).]

(v) the total income of the transferee, in the income year in which the transfer is made, does not exceed, in the aggregate, 2 million rupees;
[Amended 15/22 (cio 8/6/22)

(vi) he is a citizen of Mauritius;

(vii) the transfer is not in respect of an immovable property situated on Pas Géométriques or acquired under the Investment Promotion (Real Estate Development Scheme) Regulations 2007, Investment Promotion (Property Development Scheme) Regulations 2015 or Investment Promotion (Invest Hotel Scheme) Regulations 2015;
[Amended 26/12 (cio 22/12/12); RR 18/16 (cio 7/9/16).]

(viii) –
[Inserted 26/12 (cio 22/12/12); amended 7/2020 (cio 25/7/19; R 15/21 (cio 5/8/21).]

(5A) (a) Notwithstanding this Act or any other enactment, but subject to paragraph (b), any deed of transfer registered on or before 30 June 2022, witnessing the transfer or vente en état futur d'achèvement (VEFA) to a citizen of Mauritius, of a "housing unit forming part of the construction project of housing estates registered under section 161A(46) of the Income Tax Act –
[Amended 26/13 (cio 1/1/14); 9/15 (cio 14/5/15); 18/16 (cio 7/9/16); 7/2020 (cio 7/8/2020.]

(i) from 1 January 2012 to 31 December 2012, and,

(ii) from 1 January 2013 to 30 June 2019; and

(iii) from 1 July 2020 to 31 December 2020,

[Amended 26/13 (cio 1/1/14); 9/15 (cio 14/5/15); 18/16 (cio 7/9/16); 7/2020 (cio 7/8/2020).]

shall, subject to paragraph (aa), be exempted from payment of registration duty under this Act.

[Amended 26/12 (cio 22/12/12).]

(aa) No exemption shall be granted under paragraph (a) where, in respect of a housing unit –

(i) under paragraph (a)(i), the value of the housing unit exceeds 2.5 million rupees; or

(ii) under paragraph (a)(ii), the value of the housing unit exceeds 6 million rupees; or

[Amended 18/16 (cio 7/9/16).]

(iii) under paragraph (a)(iii), the value of the housing unit exceeds 7 million rupees.

[Added 7/2020 (cio 7/8/2020).]

(b) A transferee shall qualify for the exemption under paragraph (a), provided that –

(i) the transfer is in relation to the construction project of at least 5 residential units;

(ii) he or his spouse has not already benefitted from any reduction under subsection (3) or this subsection on or after 29 July 2016;

[Amended 18/16 (cio 7/9/16).]

(iii) he or his spouse was not the sole owner of any immovable property in or outside Mauritius as at 29 July 2016;

[RR 18/16 (cio 7/9/16).]

(iv) he or his spouse is or was the –

(A) owner of an immovable property acquired by inheritance and the land area is less than 20 perches or 844 square metres; or

(B) co-owner of an immovable property acquired by inheritance and their share in that property is

less than 20 perches or 844 square metres;
[Amended 7/2020 (cio 7/8/2020).]

(iva) where he or his spouse is or was the co-owner of an immovable property, the immovable property is or was acquired before 9 November 2012 and is, or was, not of an extent exceeding 211 square metres;
[Inserted 26/12 (cio 22/12/12).]

(v) the total income of the transferee and his spouse, in the income year in which the transfer is made, does not exceed, in the aggregate, 2 million rupees;

(vi) he is a citizen of Mauritius;

(vii) the transfer is not in respect of an immovable property situated on Pas Géométriques or acquired under the Investment Promotion (Real Estate Development Scheme) Regulations 2007, Investment Promotion (Property Development Scheme) Regulations 2015 or Investment Promotion (Invest Hotel Scheme) Regulations 2015. [Inserted 37/11 (cio 15/12/11); RR 18/16 (cio 7/9/16).]

(5B) (a) Notwithstanding this Act or any other enactment, but subject to paragraph (c), the duty leviable under this Act in respect of any deed of transfer to an individual witnessing the transfer of a newly-built dwelling on or before 30 June 2022, shall be reduced by the amount of the duty leviable or 350,000 rupees, whichever is the lesser.
[Amended 7/2020 (cio 7/8/2020).]

(b) A transferee shall qualify for a reduction under paragraph (a) provided that –

(i) he is a citizen of Mauritius;

(ii) the transfer is not in relation to a newly-built dwelling situated on Pas Géométriques or acquired under the Investment Promotion (Real Estate Development Scheme) Regulations 2007, Investment Promotion (Property Development Scheme) Regulations 2015 or Investment Promotion (Invest Hotel Scheme) Regulations 2015;

(iii) the value of the newly-built dwelling referred to in paragraph (a) does not exceed 7 million rupees.
[Amended 7/2020 (cio 7/8/2020).]

(c) In this subsection –

"newly-built dwelling" –

(a) means a portion of freehold land with a residential building thereon or a residential lot which is the subject of a duly registered and transcribed deed witnessing a *règlement de copropriété* in accordance with articles 664 and 664-1 to 664-118 of the Code Civil Mauricien, which has never been occupied before the present sale; and

[Amended 15/18 (cio 15/4/19).]

(b) includes a residential building which is being acquired on the basis of a plan or during the construction phase, governed by the provisions of a *vente à terme or vente en l'état futur d'àchèvement* (*VEFA*), as the case may be, in accordance with articles 1601-1 to 1601-45 of the Code Civil Mauricien.

[Inserted 18/16 (cio 7/9/16).]

(6) (a) A deed of transfer referred to in subsection (5A) shall contain a declaration that the transferee qualifies for the reduction and shall be accompanied by a declaration of the transferee, in 2 originals, in such form as the Registrar-General may approve and the Director-General.

[Amended 37/11 (cio 15/12/11).]

(b) The declaration under paragraph (a) shall contain –

(i) the full name and address of the transferee, his National Identity Card number and tax account number, if any;

(ii) a statement in the terms of subsection (5)(b).

(7) Where the reduction under subsection (3) or (5) has been granted and thereafter it is found that –

(a) the declaration given by the transferee under subsection (4) or (6) is incorrect, false or misleading in any material particular; or

(b) the total income of the transferee and his spouse, in the income year in which the transfer is made, exceeds, in the aggregate, 2 million rupees,

the Director-General or the Registrar-General, as the case may be, shall, by

written notice sent by registered post, require the transferee to pay, within the time specified in the notice, the amount of the reduction of the duty granted together with a penalty equal to 25 per cent of that amount.

[Amended 14/26 (cio 13/8/26).]

(8) Any person who knowingly makes a declaration under subsection (4) or (6) which is incorrect, false or misleading in any material particular shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

(9) Where a claim under subsection (7) is made and the transferee fails to pay the amount claimed, the Director-General shall apply of Part IX of the Value Added Tax Act to the amount claimed, with such modifications, adaptations and exceptions as may be necessary to bring them in conformity with this section.

(10) In this section –

"total income" has the same meaning as in section 16A of the Income Tax Act.

[S. 27 amended by s. 23 (e) of Act 25 of 2000 w.e.f. 11 August 2000; s. 25 (h) of Act 15 of 2006 w.e.f. 7 August 2006; s. 14 (b) of Act 10 of 2010 w.e.f. 4 January 2011; s. 15 of Act 37 of 2011 w.e.f. 15 December 2011; s. 23 of Act 26 of 2012 w.e.f. 22 December 2012; s. 20(c) of Act 26 of 2013 w.e.f. 1 Janaury 2014; S. 44 of Act 9 of 2015 w.e.f. 14 May 2015; s. 43 of Act 18 of 2016 w.e.f. 7 September 2016; s. 44 of Act 10 of 2017 w.e.f. 24 July 2017; s.3 of Act 15 of 2018 w.e.f. 15 April 2019; s. 44 of Act 13 of 2019 w.e.f. 25 July 2019, 2 September 2019; s. 56 of Act 7 of 2020 w.e.f. 7 August 2020; s. 77 of Act 15 of 2021 w.e.f. 5 August 2021; s. 62 of Act 15 of 2022 w.e.f. 8 June 2022; s. 16 of Act 14 of 2026 w.e.f. 13 August 2026.]

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 an amount is 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.

[S. 29 amended by s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f.

2 October 2004.]

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; or

(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) –

[S. 30 amended by s. 25 (i) of Act 15 of 2006 w.e.f. 7 August 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 ratepayers 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 is levied on a transaction, only fixed duty shall be leviable on any subsequent transfer deed drawn up in relation to that transaction.
[S. 31 amended by s. 4 (d) of Act 30 of 1990 w.e.f. 24 July 1990.]

32. Proof of lease or transfer of stock in trade

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

(2) For the purpose 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 referred to 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.

(4) Where, pursuant to subsection (1), the time limit specified in the Sixth Schedule to register a document expires, or falls wholly or partly, during –

(a) the COVID-19 period;

(b) such period as may be specified in the Sixth Schedule after the COVID-19 period lapses,

no penalty shall be charged provided that the document is registered not later than such period as may be specified in the Sixth Schedule.

[Added 1/2020 (cio 23/3/2020).]

[S. 33 amended by s. 23 (f) of Act 25 of 2000 w.e.f. 11 August 2000; s. 15 (d) of Act 23 of 2001 w.e.f. 11 August 2001; s. 8 (9) (c) of Act 17 of 2003 w.e.f. 21 July 2003; s. 27 (13) (b) and (e) of Act 33 of 2004 w.e.f. 1 July 2006; s. 25 (j) of Act 15 of 2006 w.e.f. 7 August 2006; s. 48(c) of Act 1 of 2020 w.e.f. 23 March 2020.]

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.

[S. 33A inserted by s. 25 (k) of Act 15 of 2006 w.e.f. 7 August 2006.]

34. Duty of Receiver on registration

(1) Subject to this section, the Receiver shall, on receiving payment of the duty, register the deed or document and specify on it –

(a) the time and date of registration;

(b) the title number;

(c) the amount of duty paid;

(d) the signature of the Receiver; and

(e) the barcode.

(2) (a) For the purpose of subsection (1), the deed or document shall, subject to paragraph (b) –

(i) be prepared, concluded and saved in the RDDS; or

(ii) be scanned and saved in the RDDS.

(b) Where, because of lack of facilities or in exceptional or unforeseen circumstances, it is not possible for the person to proceed in accordance with paragraph (a), the deed or document shall be presented to the Receiver who shall, at the time of presentation, scan and save it in the RDDS.

(c) The Receiver shall, where a deed or document is saved in accordance with paragraph (a) or (b), cause an acknowledgement receipt to be generated by the RDDS which shall be forwarded to the person effecting payment through the RDDS or delivered to him in person.

(3) (a) Where a deed or document has been saved in the RDDS pursuant to subsection (2), the Receiver shall calculate the amount of duty or tax leviable on that deed or document and cause a notice of payment to be generated by the RDDS which shall be forwarded to the person through the RDDS or delivered to him in person.

(b) Where a notice of payment –

(i) is forwarded to a person through the RDDS, he shall effect payment through the RDDS or to the Receiver; or

(ii) is delivered in person, the person shall effect payment in the same manner.

(4) The Receiver shall, in respect of a deed or document, cancel the entries saved in the RDDS where the person concerned –

(a) requests that the registration should not be proceeded with; or

(b) does not effect the necessary payment within 3 months of the date on which he receives the notice of payment under subsection (3)(b).

(5) On payment of the amount of duty or tax leviable, the Receiver shall –

(a) cause a receipt of the amount paid to be generated by the RDDS which shall be forwarded to the person effecting payment through the RDDS or be delivered to him in person;

(b) register and record the deed or document saved in the RDDS, in the MIPD, and ensure that the particulars referred to in subsection (1) are set out on it.

(6) The Receiver shall, after complying with subsection (5)(b), cause the deed or document to be forwarded to the person concerned through the RDDS or delivered to him in person.

(7) The deed or document forwarded or delivered under subsection (6) shall constitute proof of registration.

(8) Where a deed or document is scanned and, the registered copy thereof is saved in the RDDS pursuant to subsection (2)(a)(ii), the document shall be scanned in –

(a) Portable Document Format (PDF);

(b) 300 dots per inch (DPI) Image Resolution; and

(c) text-searchable format by applying Optical Character Recognition (OCR).

[Added 9/15 (cio 2/7/15).]

[S. 34 amended by s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f. of 2 October 2004; repealed and replaced by s. 20(d) of Act 26 of 2013 w.e.f. 19 May 2014; s. 44 of Act 9 of 2015 w.e.f. 2 July 2015.]

35. Deferment of registration

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

[S. 35 amended by s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 2004.]

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 judgment by any Court, shall be registered unless it complies with the requirements specified in subsection (1A) and contains –

[Amended 20/11 (cio 11/1/11).]

(a) in respect of each party or spouse of the party –

[Amended 13/19 (cio 25/7/19).]

(i) his first name or first names, in small letters, followed by his surname in capital letters, and his National Identity Card Number, where available, in format XXXXXXXXXXXXX (14 characters) and where applicable, a scanned image of a recent passport-sized photograph of him, printed in the notarial deed;

(ii) his occupation, the address of his residence, including the appropriate postcode;

[Amended 9/15 (cio 2/7/15).]

(iii) his date of birth in format DD/MM/YYYY, with a reference to the registered number of his birth certificate in format Birth Certificate No./Year of Registration of Birth and the Civil Status Office where the birth was registered;

(iv) where applicable, his date of marriage in format DD/MM/YYYY, with a reference to the registered number of the marriage certificate in format Marriage Certificate No./Year of Marriage, the Civil Status Office where the marriage was registered and the matrimonial regime applicable to him at the time of the transfer;

[Subparagraphs (i) to (iv) repealed and replaced by 20/11 (cio 11.11.11).]

(v) where applicable, his business registration number under the Business Registration Act in format XXXXXXXXX (9 characters); and

[Subparagraph (v) inserted 20/11 (cio 11.11.11).]

(vi) 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;

[Subparagraph (vi) amended 20/11 (cio 11.11.11).]

(b) in respect of the immovable property –

(i) the address of the property, the Parcel Identification Number (PIN), where available, together with a site plan showing the precise location of the property, "except that no site plan shall be required –

(A) in respect of an instrument of charge; and

(B) (I) the property, subject of the deed of transfer, has for the purpose of a previous transfer, been assigned a PIN and that there is no change to the extent and boundaries of the said property from the date the PIN is assigned to the date of signature of the deed of transfer; and

(II) the notary shall annex to the deed, the site plan and PIN assigned for the previous transfer and shall insert a clause to that effect in the deed";

(ii) the area of land in format Xm^2 up to 2 decimal places and the nature and description of the building, if any, on it, and where undivided rights are transferred, the fraction of the property sold;

(iii) (A) the price paid in format Rs X or other appropriate currency on the last transfer of the property and the title of ownership in format TV xxxx/xxx or TV xxxxxx/xxxxxx, except that in respect of an instrument of charge, the price

paid does not have to be specified;

[Amended 9/15 (cio 2/7/15).]

(B) the consideration and real value, of the property in format Rs X or other appropriate currency except that in respect of an instrument of charge, the consideration and real value do not have to be specified;

[Subparagraphs (i) to (iii) repealed and replaced by 20/11 (cio 11.11.11).]

(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) –

[Added 14/05; repealed by 20/11 (cio 11.11.11).]

(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;

(xiii) a certificate that the transfer of the immovable property referred to in item (r)(i) or (iii) of the Eighth Schedule to the Land (Duties and Taxes) Act has been approved by the ERCP Committee;

(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) 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;

(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 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

(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 the transfer stating whether or not that capital includes any capital brought into the part-nership by the transferee during the period of 3 years immediately preceding the date of the transfer;

(ii) a certified copy of the accounts for each of the 3 accounting periods immediately preceding the transfer;

(iii) where a non-citizen acquires or disposes of 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 –

[Amended 15/22 (cio 2/8/22).]

(A) a declaration as to the nationality of the purchaser or vendor; and

[Amended 15/22 (cio 2/8/22).]

(B) a certified copy of the certificate under the Non-Citizens (Property Restriction) Act authorising him to purchase, acquire, dispose of or hold such share;

[Amended 15/22 (cio 2/8/22).]

(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 or 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 reck-ons 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) 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;

(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 or disposes of 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 –

[Amended 15/22 (cio 2/8/22).]

(A) a declaration as to the nationality of the purchaser or vendor; and

[Amended 15/22 (cio 2/8/22).]

(B) a certified copy of the certificate under the Non-Citizens (Property Restriction) Act authorising him to purchase, acquire, dispose of or hold such shares;

[Amended 15/22 (cio 2/8/22).]

(ha) in respect of a deed witnessing the transfer of shares in a company or issue of shares by a company or transfer of *part sociale* in a *société* which gives rise to a right of ownership, occupation or usage of an immovable property or any part thereof –

(i) a description of the immovable property or part thereof together with a site plan;

(ii) the open market value of the immovable property or part thereof;

[Inserted 26/12 (cio 22/12/12).]

(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;

(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 relating to 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 Economic Development Board Act 2017, a certified copy of the letter of approval;
[Amended 11/17 (cio 15/1/18).]

(l) –(n) –
[Repealed d 20/11 (cio 11/11/11).]

(o) in respect of a Certificate of Transfer of Undertaking issued under section 346A of the Companies Act, a final list of the assets and liabilities referred to in section 32A(8) of the Banking Act;
[Inserted 1/13 (cio 18/4/13); amended 18/25 (cio 9/8/25).].]

(p) in respect of a deed of transfer referred in paragraphs (e)(iii) and (h)(iv), a declaration from the purchaser confirming that he has complied with the Non-Citizens (Property Restriction) Act.
[Added 18/25 (cio 9/8/25).]

(1A) Every deed or document referred to in subsection (1) shall have the following features –

(a) the typeface shall be "Cambria" in regular style and shall have font size of 12 point, and shall be printed on A4 size paper of not less than 90 grammes;

(b) every page shall be 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 any annex thereto shall be 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

(c) any date mentioned shall be in format DD/MM/YYYY.

[Inserted 20/11 (cio 11/11/11).]

(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.

(2A) No Deed shall be registered unless it is accompanied by a summary, duly filled in.

[Inserted 4/17 (cio 20/5/17).]

(2B) No deed or document witnessing a loan granted by an individual shall be registered unless it contains a declaration by that individual that he is not involved in the business of moneylending in compliance with the Financial Services Act.

[Added 11/24 (cio 27/7/24).]

(3) (a) In this section –

"ERCP Committee" means the ERCP Committee under the Economic Restructuring and Competitiveness Package referred to in the Ministry's document entitled "Facing The Euro Zone Crisis and Restructuring for Long Term Resilience", dated August 2010 and published as a General Notice in the Gazette of Thursday 9 December 2010.

(b) For the purpose of subsection (1)(c) and (h)(ii)(B) and (C), "company or successive companies" or "company or successive company" shall be construed within the meaning of "company" under section 24(1).

[S. 36 amended by Act 34 of 1984; Act 46 of 1984; Act 56 of 1985; Act 20 of 1988; Act 22 of 1989; Act 30 of 1990; Act 17 of 1991; Act 17 of 1995; Act 9 of 1997; Act 18 of 1999; Act 25 of 2000; s. 15 (e) of Act 23 of 2001 w.e.f. 11 August 2001; s. 3 of Act 36 of 2001; s. 24 (b) of Act 20 of 2002 w.e.f. 10 August 2002; s. 16 (b) of Act 18 of 2003 w.e.f. 21 July 2003; s. 15 (d) of Act 28 of 2004 w.e.f. 26 August 2004; s. 27 (b) of Act 14 of 2005 w.e.f. 21 April 2005; s. 25 (l) of Act 15 of 2006 w.e.f. 7 August 2006; s. 10 (a) of Act 21 of 2006 w.e.f. 1 October 2006; s. 27 (b) of Act 17 of 2007 w.e.f. 22 August 2007; s. 30 (c) of Act 18 of 2008 w.e.f. 19 July 2008; s. 37 (b) of Act 14 of 2009 w.e.f. 30 July 2009; s. 18 (c) of Act 20 of 2009 w.e.f. 19 December 2009; s. 14 (c) of Act 10 of 2010 w.e.f. 4 January 2011; s. 25 of Act 20 of 2011 w.e.f. 11 November 2011; s. 23 of Act 26 of 2012 w.e.f. 22 December 2012; s. 7(3) of Act 1 of 2013 w.e.f 18 April 2013; s. 44 of Act 9 of 2015 w.e.f. 2 July 2015; s. 24 of Act 4 of 2017 w.e.f. 20 May 2017; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 44 of Act 13 of 2019 w.e.f. 25 July 2019; s.62 of Act 15 of 2022 w.e.f. 2 August 2022; s. 75 of Act

11 of 2024 w.e.f. 27 July 2024; s. 49 of Act 18 of 2025 w.e.f. 9 August 2025.]

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 shall be registered unless it is drawn up, as appropriate, in accordance with section 36 and contains a detailed statement of all –

[Amended 20/11 (cio 11/1/11).]

(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 contain –

(a) in respect of the document, the following features –

(i) the typeface shall be "Cambria" in regular style and shall have font size of 12 point, and shall be printed on A4 size paper of not less than 90 grammes;

(ii) every page shall be 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 any annex thereto shall be 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;

(iii) any date mentioned shall be in format DD/MM/YYYY;

(b) in respect of every party –

(i) his first name or first names, in small letters, followed by his surname in capital letters, and his National Identity Card Number, where available, in format XXXXXXXXXXXXX (14 characters) and, where applicable, a scanned image of a recent passport-sized photograph of him, printed in the deed;

(ii) his occupation, the address of his residence, including the appropriate postcode;

[Amended 9/15 (cio 2/7/15).]

(iii) his date of birth in format DD/MM/YYYY, with a reference to the registered number of his birth certificate in format Birth Certificate No./Year of Registration of Birth and the Civil Status Office where the birth was registered;

(iv) where applicable, his date of marriage in format DD/MM/YYYY, with a reference to the registered number of the marriage certificate in format Marriage Certificate No./Year of Marriage, the Civil Status Office where the marriage was registered and the matrimonial regime applicable to him at the time of the transfer;

(v) where applicable, his business registration number under the Business Registration Act in format XXXXXXXXX (9 characters); and

(c) in respect of the immovable property –

(i) the address of the property, the Parcel Identification Number (PIN), where available, together with a site plan showing the precise location;

(ii) the area of land in format Xm^2 up to 2 decimal places and the nature and description of the building, if any on it, and where undivided rights are transferred, the fraction of the property sold;

(iii) the price paid in format Rs X or other appropriate currency on the last transfer of the property and the title of ownership in format TV xxxx/xxx or TV xxxxxx/xxxxxx ; and

[Amended 9/15 (cio 2/7/15).]

(iv) the consideration and real value, where applicable, of the property in format Rs X or other appropriate currency,

and shall be substantiated by such documents as are satisfactory to the Receiver.

[Repealed and replaced 20/11 (cio 11/11/11).]

(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 may determine; 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 I 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.

[S. 36A inserted by s. 3 of Act 32 of 1983 w.e.f. 2 November 1983; amended by s. 48 (4) (c) of Act 46 of 1984 w.e.f. 16 July 1984; s. 11 (1) (c) of Act 23 of 1993 w.e.f. 1 November 1993; s. 6 (c) of Act 9 of 1997 w.e.f. 30 July 1997; s. 15 (f) of Act 23 of 2001 w.e.f. 11 August 2001; s. 27 (13) (b), (c) and (f) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 2004; s. 25 (m) of Act 15 of 2006 w.e.f. 7 August 2006; s. 25 of Act 20 of 2011 w.e.f. 11 November 2011; s. 44 of Act 9 of 2015 w.e.f. 2 July 2015.]

36B. Transfer of rights in lease

(1) No document witnessing any –

(a) transfer of rights in a lease;

(b) sublease, subrogation, cession or return (*rétrocession*) of a lease, of property shall be registered unless it is drawn up, as appropriate, in accordance with section 36 and contains the following features –

(i) in respect of the document –

(A) the typeface shall be "Cambria" in regular style and shall have font size of 12 point, and shall be printed on A4 size paper of not less than 90 grammes;

(B) every page shall be 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 any annex thereto shall be 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;

(C) any date mentioned shall be in format DD/MM/YYYY;

(ii) in respect of every party –

(A) his first name or first names, in small letters, followed by his surname in capital letters, and his National Identity Card Number, where available, in format XXXXXXXXXXXXXX (14 characters) and, where applicable, a scanned image of a recent passport-sized photograph of him, printed in the document;

(B) his occupation, the address of his residence, including the appropriate postcode;
[Amended 9/15 (cio 2/7/15).]

(C) his date of birth in format DD/MM/YYYY, with a reference to the registered number of his birth certificate in format Birth Certificate No./Year of Birth and the Civil Status Office where the birth was registered;

(D) where applicable, his date of marriage in format DD/MM/YYYY, with a reference to the registered number of the marriage certificate in format Marriage Certificate No./Year of Marriage, the Civil Status Office where the marriage was registered and the matrimonial regime applicable to him at the time of the transfer; and

(E) where applicable, his business registration number under the Business Registration Act in format XXXXXXXXX (9 characters);

(ii) in respect of the immovable property –

(A) the address of the property, the Parcel Identification Number (PIN), where available, together with a site plan showing the precise location;

(B) the area of land in format Xm^2 up to 2 decimal places and the nature and description of the building, if any, on it, and where undivided rights are transferred, the fraction of the property sold;

(C) the price paid in format Rs X or other appropriate currency on the last transfer of the property and the title of ownership in format TV xxxx/xxx or TV xxxxxx/xxxxxx; and

(D) the consideration and real value, where applicable, of the property in format Rs X or other appropriate currency.

[Amended 20/11 (cio 11/1/11).]

(2) For the purpose of valuation of any right in –

(a) a lease;

(b) a sublease, subrogation, cession or return (*rétrocession*) of a 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 shall apply.

[S. 36B amended by s. 3 of Act 32 of 1983 w.e.f. 2 November 1983; s. 48 (4) (e) of Act 46 of 1984 w.e.f. 16 July 1984; s. 11 (1) (d) of Act 23 of 1993 w.e.f. 1 November 1993; s. 15 (g) of Act 23 of 2001 w.e.f. 11 August 2001; s. 25 (n) of Act 15 of 2006 w.e.f. 7 August 2006; s. 27 (c) of Act 17 of 2007 w.e.f. 22 August 2007; s. 25 of Act 20 of 2011 w.e.f. 11 November 2011; s. 44 of Act 9 of 2015 w.e.f. 2 July 2015.]

36C. Deed of transfer under clause suspensive "Promesse de Vente"

(1) No deed 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 –

(a) it is drawn up, as appropriate, in accordance with section 36 and contains –

(i) in respect of the deed, the following features –

(A) the typeface shall be "Cambria" in regular style and shall have font size of 12 point, and shall be printed on A4 size paper of not less than 90 grammes;

(B) every page shall be 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 any annex thereto shall be 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;

(C) any date mentioned shall be in format DD/MM/YYYY;

(ii) in respect of every party –

(A) his first name or first names, in small letters, followed by his surname in capital letters, and his National Identity Card Number, where available, in format XXXXXXXXXXXXXX (14 characters) and where applicable, a scanned image of a recent passport-sized photograph of him, printed in the deed;

(B) his occupation and the postal address of his residence;

(C) his date of birth in format DD/MM/YYYY, with a reference to the registered number of his birth certificate in format Birth Certificate No./Year of Birth and the Civil Status Office where the birth was registered;

(D) where applicable, his date of marriage in format DD/MM/YYYY, with a reference to the registered number of the marriage certificate in format Marriage Certificate No./Year of Marriage, the Civil Status Office where the marriage was registered and the matrimonial regime applicable to him at the time of the transfer; and

(E) where applicable, his business registration number under the Business Registration Act in format XXXXXXXXX (9 characters);

(iii) in respect of the immovable property –

(A) the address of the property, the Parcel Identification Number (PIN), where available,

together with a site plan showing the precise location;

(B) the area of land in format Xm^2 up to 2 decimal places and the nature and description of the building, if any, on it, and where undivided rights are transferred, the fraction of the property sold;

(C) the price paid in format Rs X or other appropriate currency on the last transfer of the property and the title of ownership in format TV xxxx/xxx or TV xxxxxx/xxxxxx; and

[Amended 9/15 (cio 2/7/15).]

(D) the consideration and real value, of the property in format Rs X or other appropriate currency;

(b) at the time of deposit of the deed 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; and

(c) where no consideration is expressed, the deed contains a declaration signed by any of the parties, stating the open market value of the property at the date of the deed.

(2) Every deed scanned for the purpose of section 36 shall be scanned in –

(a) Portable Document Format (PDF);

(b) 300 dots per inch (DPI) Image Resolution; and

(c) text-searchable format by applying Optical Character Recognition (OCR).

[Added 9/15 (cio 2/7/15).]

[S. 36C inserted by Act 30 of 1990; s. 15 (e) of Act 28 of 2004 w.e.f. 26 August 2004; s. 10 (b) of Act 21 of 2006 w.e.f. 1 October 2006; repealed and replaced by s. 25 of Act 20 of 2011 w.e.f. 11 November 2011; amended by s. 44 of Act 9 of 2015 w.e.f. 2 July 2015.]

36D. –

[S. 36D inserted by s. 15 (h) of Act 23 of 2001 w.e.f. 11 August 2001; repealed by s. 25 (o) of Act 15 of 2006 w.e.f. 7 August 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 per cent of the difference, in respect of a claim under paragraph (a) or (b).

[S. 36E inserted by s. 15 (f) of Act 28 of 2004 w.e.f. 26 August 2004; s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 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.

[S. 36E inserted by s. 15 (f) of Act 28 of 2004 w.e.f. 26 August 2004.]

37. Documents not accepted without registration

(1) Subject to subsection (2) no public officer or body corporate shall –

(a) take cognisance 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 an 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.

[S. 37 amended by s. 25 (p) of Act 15 of 2006 w.e.f. 7 August 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; or

(c) be referred to in any public document.

[S. 38 amended by Act 4 of 1999.]

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 an 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 a 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.

[S. 39 amended by s. 25 (q) of Act 15 of 2006 w.e.f. 7 August 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 the 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 the 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 up 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.

[S. 41 amended by s. 6 of Act 9 of 1997 w.e.f. 30 July 1997; s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 2004; s. 37 (c) of Act 14 of 2009 w.e.f. 30 July 2009.]

42. Withholding of document by Receiver

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

(a) is the original or a scanned or digital copy ; or
[Amended 9/15 (cio 2/7/15).]

(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 certify the copy to be a true copy of the document presented for registration.

[S. 42 amended by s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 2004; s. 44 of Act 9 of 2015 w.e.f. 2 July 2015.]

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.

[S. 43 amended by s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 2004.]

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 co-propriété* in accordance with articles 664 to 664-118 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 15/18 (cio 15/4/19).]

[S. 44A amended by Act 25 of 2000; s. 8 (9) (d) of Act 17 of 2003 w.e.f. 21 July 2003; s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 27 (c) of Act 14 of 2005 w.e.f. 21 April 2005; s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 2004; s. 25 (r) of Act 15 of 2006 w.e.f. 7 August 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) An order made under subsection (1) shall be –

(a) executory; and

(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 disbursements for –

(a) stamp duty;

(b) service of the order; or

(c) execution of the order.

[S. 45 amended by s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k) of Act 4 of 2006 w.e.f. 2 October 2004.]

45A. Recovery of duty by attachment

The Registrar-General may, without prejudice to any other remedy which he may have, enforce payment, by attachment in the manner provided in the Attachment (Rates and Taxes) Act, of any amount of duty under this Act which has remained unpaid after decision of an appeal before the Tribunal under the Revenue Tribunal Act 2025.

[S. 45A inserted by s. 44 of Act 9 of 2015 w.e.f. 14 May 2015; Amended by s. 17 of Act 13 of 2025 w.e.f. 5 January 2026.]

45B. Recovery of arrears of registration duty by Director-General

(1) The Receiver may make a written request to the Director-General for the collection and enforcement on his behalf of any unpaid registration duty.

(2) Where a written request is made under subsection (1) –

(a) any unpaid registration duty under subsection (1) shall, for the purpose of this section and section 45C, be deemed to be tax due to the Mauritius Revenue Authority; and

(b) the Director-General shall exercise the powers conferred on him by the Mauritius Revenue Authority Act and the Income Tax Act, with such modifications, adaptations and exceptions as may be necessary to enable him to comply with the request.

(3) For the purpose of subsection (2), the Receiver shall submit to the Director-General a list of the outstanding debts to be recovered by him and at the same time inform the debtor that the debt has been referred to the Director-General for recovery.

[S. 45B inserted by s. 43 of Act 18 of 2016 w.e.f. 7 September 2016.]

45C. Enforcement

Parts IX and XI and sections 152A, 155, 159A and 160 of the Income Tax Act shall apply to the registration duty with such modifications, adaptations and exceptions as may be necessary to enable the Director-General to comply with section 45B.

[S. 45C inserted by s. 43 of Act 18 of 2016 w.e.f. 7 September 2016.]

PART VII – MISCELLANEOUS

46. Extracts from registers

(1) 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.

[S. 46 amended by s. 27 (13) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (k)of Act 4 of 2006 w.e.f. 2 October 2004; s. 20(e) of Act 26 of 2013 w.e.f. 19 May 2014.]

(2) In this section –

"extract" includes a printout from the MIPD.

[Added 26/13 (cio 19/5/14).]

[S. 46amended by s. 20(e) of Act 26 of 2013 w.e.f. 19 May 2014.]

46A. Exemption from registration

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

[S. 46A inserted by s. 25 (s) of Act 15 of 2006 w.e.f. 7 August 2006.]

47. Remission of duty and payment under the Home Ownership Scheme and Home Loan Payment Scheme

[Amended 15/21 (cio 1/7/21)

(1) There shall be a Committee which shall make recommendations to the Ministry responsible for the subject of finance on whether to –

[Amended 14/26 (cio 13/8/26).]

(a) remit or refund the whole or part of any duty leviable under this Act;

(b) pay to a person who qualifies under the Home Ownership Scheme and the Home Loan Payment Scheme, an amount referred to in section 48A(4)(c) and (5)(c).

[RR 15/21 (cio 1/7/21).]

(2) The Committee shall be chaired by the Registrar-General and shall comprise 2 officers of the Ministry and one other officer of the Registrar-General's Department.

(3) The Ministry responsible for the subject of finance may, on the recommendation of the Committee –

[Amended 14/26 (cio 13/8/26).]

(a) remit or refund the whole of any duty leviable under this Act, or part thereof –

(i) in respect of a deed or any other document witnessing the transfer of property which does not result in an effective change in ownership of that property;

(ii) where a person makes an application for –

(A) a derogation under section 27; or

(B) a deed or any other document to be registered free in accordance with Part III of the First Schedule,

within 3 years from the date of registration of the deed or document;

(iii) where several documents are required to be registered in order to complete a transaction, leading to multiplicity of taxation; or

(iv) where a document presented for registration makes reference to previous documents and in respect of which duty is leviable, leading to multiplicity of taxation;

(b) pay to a person who qualifies under the Home Ownership Scheme and the Home Loan Payment Scheme, an amount referred to in section 48A(4)(c) and (5)(c), where that person makes an application for the payment, within one year from the date of registration of the deed of transfer or deed of loan, as the case may be.

[RR 15/21 (cio 1/7/21).]

[S. 47 amended by Act 34 of 1984; Act 56 of 1985; repealed by s. 25 (t) of Act 15 of 2006 w.e.f. 10 January 2007; s. 77 of Act 15 of 2021 w.e.f. 1 July 2021; s. 16 of Act 14 of 2026 w.e.f. 13 August 2026.]

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.

[S. 48 added by Act 34 of 1984.]

48A. Transitional provisions

(1) Subject to this Act, any document under section 6, counter deed under section 7 or a deed of transfer under section 11, drawn before 22 December 2012, shall be registered under this Act not later than 31 December 2013 upon payment of any duty leviable under this Act or any tax leviable under the Land (Duties and Taxes) Act.

(2) Where a document, counter deed or deed of transfer referred to in subsection (1) is presented for registration after 31 December 2013, it shall, in addition to the duty or tax leviable, be subject to a penalty of 50 per cent of the

duty or tax leviable.

(3) The registration duty on the first registration of an electric auto cycle or motorcycle purchased before 31 March 2021, shall be subject to a reduction of 50 per cent on the values stated in Sub-part C of Part VI of the First Schedule, provided the deed is registered on or before 31 December 2021.

[Added 15/21 (cio 3/5/21).]

Home Ownership Scheme

(4) (a) In this subsection –

"NRF" means the National Resilience Fund established under the Finance and Audit (National Resilience Fund) Regulations 2012;

"Scheme" means the Home Ownership Scheme.

(b) There shall be set up for the purposes of this Act a Home Ownership Scheme.

(c) Subject to paragraphs (d), (e) and (f), the Registrar-General shall pay to an eligible purchaser, 5 per cent of the declared value of a property which qualifies under the Scheme, where the deed of transfer in respect of that property has been signed and registered –

(i) during the period starting on 12 June 2021 and ending on 30 June 2025; or

[Amended 15/22 (cio 12/6/21);12/2023 (cio 20/7/2023); 11/24 (cio 27/7/24).]

(ii) during the period starting on 1 July 2022 and ending on 30 June 2024, provided that the transfer, subject matter of the deed, has previously been witnessed by a document, whether a notarial deed or a document under private signature, in the form of a reservation or a transfer under condition precedent (*clause suspensive*) signed and registered during the period starting on 12 June 2021 and ending on 30 June 2023; or

[Amended 15/22 (cio 12/6/21).]

(iii) during the period starting on 1 July 2024 and ending on 30 June 2025, provided that the transfer, subject matter of the deed, has previously been witnessed by a document, whether a notarial deed or a document under private signature, in the form of a reservation or a transfer under condition precedent (clause

suspensive) signed and registered during the period starting on 1 July 2023 and ending on 30 June 2025.

[Added 12/2023 (cio 20/7/2023); Amended 11/24 (cio 27/7/24).]

(d) The amount under paragraph (c) shall not, in any case, exceed 500,000 rupees in respect of the transfer of a property.

(da) The total aggregate amount payable to a person under the scheme shall not exceed 500,000 rupees for property acquired –

(i) during the period starting on 12 June 2021 and ending on 30 June 2023; or

(ii) after 30 June 2023.

[Inserted 12/2023 (cio 20/7/2023).]

(e) Where an acquisition is made under VEFA in the manner set out in paragraph (h)(i) and the agreement is signed and registered during the period starting on –

(i) 12 June 2021 and ending on 30 June 2023, the declared value shall be deemed to be the amount paid by the purchaser under the VEFA agreement during the period starting on 12 June 2021 and ending on 30 June 2024; or

(ii) 1 July 2023 and ending on 30 June 2025, the declared value shall be deemed to be the amount paid by the purchaser under the VEFA agreement during the period starting on 1 July 2023 and ending on 30 June 2025.

[Amended 15/22 (cio 12/6/21); RR 12/23 (cio 20/7/23); 11/24 (cio 27/7/24).]

(ea) Where an acquisition is made under *vente à terme* in the manner set out in paragraph (h)(i) and the agreement is signed and registered during the period starting on 12 June 2021 and ending on 30 June 2025, the declared value shall be deemed to be the amount paid by the purchaser under the *vente à terme* on or before 30 June 2025.

[Inserted 11/24 (cio 27/7/24).]

(f) Where a property has been purchased jointly by husband and wife or by brothers and sisters, the payment shall be made in the bank account provided in paragraph (n)(v).

(g) A property will qualify under the Scheme provided that it is –

(i) a portion of freehold bare land for the sole purpose of constructing a residential building;

(ii) the right to construct a residential building on top of an existing building (*droit de surélévation*) together with its quote-part on a freehold land;

(iii) a residential lot which is the subject of a duly registered and transcribed deed witnessing a *règlement de co-propriété* in accordance with articles 664 and 664-1 to 664-94 of the Code Civil Mauricien;

(iv) a portion of freehold land with a residential building thereon; or

(v) such types of residential properties as the Minister may approve and on such terms and conditions as he may determine.

[RR 15/22 (cio 12/6/21).]

(h) A property under paragraph (g) includes –

(i) residential property which is being acquired on the basis of a plan, or during the construction phase, governed by the provisions of a *vente à terme* or *vente en l'état futur d'àchèvement* (VEFA), as the case may be, in accordance with articles 1601-1 to 1601-45 of the Code Civil Mauricien;

(ii) residential property situated on Pas Géométriques or a residential property acquired under the Economic Development Board (Real Estate Development Scheme) Regulations 2007, the Economic Development Board (Smart City Scheme) Regulations 2015, Economic Development Board (Property Development Scheme) Regulations 2015 or the Economic Development Board (Invest Hotel Scheme) Regulations 2015; and

(iii) freehold residential building which stands on leasehold land.

(i) In paragraph (g) –

"property" does not include –

(a) the construction of a residential building governed by the provisions of a *société d'attribution*;

(b) leasehold land or leasehold residential building;

(c) a social housing unit of the National Housing Development Co. Ltd, the National Empowerment Foundation or the New Social Living Development Ltd;

(d) bare residential land of an extent exceeding 4,220.87 square metres (one arpent) or where the total area of a plot of land, on which stands a residential building, exceeds 4,220.87 square metres (one arpent);

(e) a property which has been the subject of a deed of prescription;

(f) acquisition of an interest or a right in a property such as usufruct and life rights; and

(g) such other property as may be prescribed.

(j) A purchaser shall qualify for a payment under paragraph (c) provided that he is a citizen of Mauritius.

(k) A purchaser shall not qualify for a refund under paragraph (c) where –

(i) he acquires a residential property –

(A) in co-ownership, except where the other co-owner is the spouse of the purchaser or the co-owners are brothers and sisters;

(B) from an ascendant or a descendant;

(C) from a co-heir of a deceased person;

(D) by inheritance;

(E) from a spouse;

(F) from a brother or sister;

(ii) the transfer of property does not result in an effective change in ownership of that property;

(iii) the transfer is made by way of donation or a nominal price;

(iv) immovable property acquired during the period of legal community of goods and property referred to in Article 1402 of the Code Civil Mauricien is transferred between former spouses following a divorce.

(ka) Such other type of purchaser as the Minister may approve on such terms and conditions as he may determine.
[Inserted 15/22 (cio 12/6/21).]

(l) A deed of transfer referred to in paragraph (c) and presented for registration after the commencement of this subsection shall contain a declaration, at the end of the deed of transfer, to the effect that the purchaser qualifies for the payment under the Scheme.

(m) The declaration under paragraph (l) shall read as follows –

"The purchaser hereby declares that he qualifies for the payment of the 5 per cent under the Home Ownership Scheme in compliance with section 48A(4) of the Registration Duty Act."

(n) Every purchaser who has made a declaration under paragraph (l) shall make an application to the Registrar-General, in such form as the Registrar-General may approve, giving the following information –

(i) the date of acquisition of the property;

(ii) the transcription volume number;

(iii) his name;

(iv) his residential address;

(v) his bank account number and other banking details; and

(vi) such other information as the Registrar-General may require.

(o) (i) Subject to subparagraph (ii), the applicant shall send, electronically, the duly filled application form through the notary, effecting the transaction within 3 months from the date of registration of the deed of transfer.

(ii) Where a deed is signed during the period starting on 12 June 2021 and ending 30 June 2021, an application for payment under paragraph (c) shall be submitted within 3 months of the commencement of this subparagraph.

[RR 15/22 (cio 2/8/22).]

(p) Where a property is acquired in co-ownership, the application form shall be signed by all co-owners.

(q) Any payment made under the Scheme shall be financed by NRF.

(r) The Registrar-General shall, within 5 working days from the end of the month in which the applications are received –

(i) compile a list of applications received;

(ii) verify the applications based on available information in RDDS; and

(iii) transmit qualifying applications and amount of funds required to effect payment under the Scheme to NRF.

(s) The Registrar-General shall, on receipt of funds from NRF, instruct the Accountant-General to effect payment to eligible beneficiaries by bank transfer.

(t) Where the Registrar-General is satisfied that the sole or dominant purpose of any arrangement which involves one or more transactions on properties is to increase the declared value of the property to benefit from an increased payment under the Scheme, he may, without prejudice to the validity of such transactions, make an assessment of the amount of excess payment made under paragraph (c) and claim such amount from the purchaser.

(u) Where a property in respect of which payment has been made under paragraph (c) is subsequently transferred within a period of one year from the date of registration of acquisition of the property, the Registrar-General shall claim the amount paid under paragraph (c) from the purchaser.

(v) Where a claim is made under paragraphs (t) or (u) and the purchaser fails to pay the amount claimed, sections 44A, 45, 45B and 45C shall apply with such modifications, adaptations and exceptions as may be necessary for the recovery of the amount unpaid.

[Added 15/21 (cio 1/7/21).]

Home Loan Payment Scheme

(5) (a) In this subsection –

"NRF" means the National Resilience Fund established under the Finance and Audit (National Resilience Fund) Regulations 2012;

"Scheme" means the Home Loan Payment Scheme;

"secured housing loan" means a loan contracted for the construction of a residence or part of a residence and used as a residential unit and secured by a mortgage or fixed charge on immovable property";

"residence" means a residential unit constructed on a freehold bare land and or on top of an existing building.

(b) There shall be set up, for the purposes of this Act, a Home Loan Payment Scheme.

(c) Subject to paragraphs (d), (e) and (l), the Registrar-General shall pay to an eligible borrower 5 per cent of the amount disbursed which qualifies under the Scheme where the deed witnessing a loan has been signed and registered during the period starting on 12 June 2021 and ending on 30 June 2025.

[Amended 15/22 (cio 12/6/21); 12/2023 (cio 20/7/2023); 11/24 (cio 27/7/24).]

(d) Where a secured housing loan has been contracted jointly by a person and his spouse, the payment shall be made to the bank account provided in paragraph (n)(i)(E).

(e) The amount under paragraph (c) shall, in respect of a secured housing loan, not in any case exceed 500,000 rupees.

(f) A secured housing loan shall qualify under the Scheme provided that it is –

(i) contracted for the sole purpose of constructing and or completing the construction of a residence;

(ii) signed and registered during the period starting on 12 June 2021 and ending on 30 June 2025;

[Amended 15/22 (cio 12/6/21); 12/2023 (cio 20/7/2023); 11/24 (cio 27/7/24).]

(iii) a secured housing loan contracted from –

(A) a bank or a non-bank deposit taking institution under the Banking Act;

(B) an insurance company under the Insurance Act;

(C) the Sugar Industry Pension Fund;

(D) the Employees Welfare Fund;

(E) the Statutory Bodies Family Protection Fund; or

(F) such other financial institution as may be prescribed.

(g) A secured housing loan shall be provided with a mortgage or fixed charge on immovable property as collateral.

(h) A secured housing loan for the following purposes shall not qualify under the Scheme –

(i) a loan contracted for refinancing of an existing housing loan;

(ii) a loan contracted by a non-citizen;

(iii) a loan contracted for the renovation of an existing residence; and

(iv) any other such exclusion as may be prescribed.

(i) A borrower shall qualify for a payment under paragraph (c) provided that he is a citizen of Mauritius and is aged 18 years or above.

(j) A borrower shall qualify under the Scheme, irrespective of his income.

(k) No limit on the number of loans contracted by a person shall apply, provided that payment under the Scheme does not exceed 500,000 rupees, in respect of every applicant –

(i) for loan contracted during the period starting on 12 June 2021 and ending on 30 June 2023; or

(ii) for loan contracted during the period starting on 1 July 2023 and ending on 30 June 2025.

[RR 12/2023 (cio 20/7/2023); Amended 11/24 (cio 27/7/24).]

(l) Payment under the Scheme shall be made on the amount of loan disbursed up to 30 June 2025.

[Amended 12/2023 (cio 20/7/2023).]

(m) A deed of loan under paragraph (c) and presented after the commencement of this section shall, at the end of the deed, contain the following declaration –

"The borrower hereby declares that he is contracting the loan for the construction of a residence or part of a residence to be used as a residential unit and qualifies for the payment of 5 per cent under the Home Loan Payment Scheme under section 48A(5)(c) of the Registration Duty Act."

(n) A financial institution shall –

(i) subject to subparagraph (iii), when registering a deed of loan, submit electronically an application form within 3 months from the date of registration of the deed of loan, in such form as the Registrar-General may approve and duly signed by the borrower, for payment, giving the following information –

[Amended 15/22 (cio 2/8/22).]

(A) date of registration of deed of loan;

(B) Inscription Volume Number;

(C) his name;

(D) his residential address;

(E) his bank account number and other banking details;

(F) such other information as the Registrar-General may require;

(ii) together with the application form under subparagraph (i), provide a certificate certifying the amount of loan disbursed up to 30 June 2025;

[Amended 15/22 (cio 2/8/22); 12/2023 (cio 20/7/2023).]

(iii) where a deed of loan is signed during the period starting on 12 June 2021 and ending on 30 June 2021, application for payment under paragraph (c) shall be submitted within 3 months of the commencement of this subparagraph.

[Added 15/22 (cio 2/8/22).]

(o) Any payment made under the Scheme shall be financed by NRF.

(p) The Registrar-General shall, within 5 working days from the end of the month in which the applications are received –

(i) compile a list of applications received;

(ii) verify the applications based on available information in RDDS; and

(iii) transmit qualifying applications and amount of funds required to effect payment under the Scheme to NRF.

(q) The Registrar-General shall, on receipt of funds from NRF, instruct the Accountant-General to effect payment to eligible beneficiaries by bank transfer.

(r) Where a secured housing loan in respect of which payment has been made under paragraph (c) is subsequently used by a borrower for a purpose other than for the construction or completion of his residence, the Registrar-General shall claim the amount paid under paragraph (c) from the borrower.

(s) Where a claim is made under paragraph (r) and the borrower fails to pay the amount claimed, the Registrar-General shall apply sections 44A, 45, 45B and 45C with such modifications, adaptations and exceptions as may be necessary for the recovery of the amount unpaid.

[Added 15/21 (cio 1/7/21).]

[S.48A inserted by s. 23 of Act 26 of 2012 w.e.f. 22 December 2012; amended by s. 77 of Act 15 of 2021 w.e.f. 3 May 2021, 1 July 2021; s. 62 of Act 15 of 2022 w.e.f. 12 June 2021, 2 August 2022; s. 70 of Act 12 of 2023 w.e.f. 20 July 2023; s. 75 of Act 11 of 2024 w.e.f. 27 July 2024.]

49. Regulations

The Minister may –

(a) make such regulations as he thinks fit for the purposes of this Act; and

(b) by regulations, amend the Schedules.

[S. 49 added by Act 56 of 1985.]

———————

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) – (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.

[Para. B amended by Act 26 of 2000; s. 25(u) of Act 15 of 2006 w.e.f. 7 August 2006; GN 130 of 2007 w.e.f. 15 September 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. –

[Paras. E – EE repealed by s. 25(u) of Act 15 of 2006 w.e.f. 7 August 2006.]

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 (*marché*) 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 à la grosse aventure ou pour retour de voyage*).

7. Judgment granting damages in a civil suit.

G. –

[Para. G repealed and replaced by s. 25(u) of Act 15 of 2006 w.e.f. 7 August 2006; repealed by GN 130 of 2007 w.e.f. 15 September 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. –

[Para. H amended by s. 25(u) of Act 15 of 2006 w.e.f. 7 August 2006; GN130 of 2007 w.e.f. 15 September 2007.]

I. Rate 5%

1. The adjudication, sale, resale (by way of *folle-enchère* or after outbidding), return (*rétrocession*) and any other deed or judgment by which an immovable property or the usufruct in immovable property transferred either without consideration or for consideration where the price does not exceed 100,000 rupees.

[Amended 37/11 (cio 15/12/11).]

2. The adjudication on resale (by way of *folle-enchère* 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 (*réméré*) 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 (*rétrocession*) 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, where the open market value of the property transferred does not exceed 100,000 rupees.

[Amended 9/15 (cio 14/5/15).]

[Para.I amended by Act 30 of 1990; s. 16(c) of Act 18 of 2003 w.e.f. 21 July 2003; s. 4 of Act 20 of 2003 w.e.f. 21 July 2003; s.15(g) of Act 28 of 2004 w.e.f. 26 August 2004; s. 25(u) of Act 15 of 2006 w.e.f. 7 August 2006; s. 44 of Act 9 of 2015 w.e.f. 14 May 2015.]

J. Rate 5%

1. The adjudication, sale, resale (by way of *folle-enchère* or after outbidding), return (*rétrocession*) and any other deed or judgment by which an immovable property or the usufruct of it is transferred either without consideration or for consideration where the value of the immovable property or usufruct of it exceeds 100,000 rupees.

[Amended 37/11 (cio 15/12/11).]

2. The adjudication on resale after outbiding (by way of *folle-enchère* 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 per cent 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 or 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 (*réméré*) 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.

8. (1) Documents witnessing a transfer for valuable consideration of shares, irrespective of the date of which the transfer takes place –

(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 share that the partnership holds in any other partnership, successive partnership, company or successive company which reckons among its assets such property; or

(ii) 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 company or less than 10 per cent of the shares 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*.

(4) Any transfer of shares in a company or issue of shares by a company or transfer of a *part sociale* in a *société* which gives rise to a right to the ownership, occupation or usage of an immovable property or any part thereof to a person.

[Inserted 26/12 (cio 22/12/12).]

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 (*rétrocession*) of a transfer under condition precedent clause suspensive, for consideration and where no proportional duty has been levied on the transfer –

(a) of immovable property where the consideration in the transfer 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.

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) 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 Mauricien.

16. Any deed of transfer of property as defined in the Land (Duties and Taxes) Act, where the open market value of the property transferred exceeds 100,000 rupees.

Amended 9/15 (cio 14/5/15).]

17. Any transaction under article 2044 of the Code Civil Mauricien where property other than that in dispute is transferred.

18. A Certificate of Transfer of Undertaking issued under section 346A of the Companies Act.

[Inserted 1/13 (cio 18/4/13).]

[Para. J amended by s. 3 of Act 32 of 1983 w.e.f. 2 November 1983; s. 7 (a) (ii) of Act 34 of 1984 w.e.f. 9 July 1984; s. 4 of Act 19 of 1986 w.e.f. 1 July 1986; s. 204 (6) of Act 28 of 1986 w.e.f. 15 January 1991; GN 103 of 1989 w.e.f. 4 July 1989; s. 4 (g) and (h) of Act 30 of 1990 w.e.f. 24 July 1990; GN 54 of 1990 w.e.f. 2 April 1990; s. 23 (2) (b) of Act 48 of 1991 w.e.f. 12 March 1992; s. 7 (b) of Act 17 of 1995 w.e.f. 12 August 1995; s. 16 (d) (i) of Act 18 of 1999 w.e.f. 1 August 1999; s. 24 (c) (i) of Act 20 of 2002 w.e.f. 10 August 2001; s. 16 (c) (i) of Act 18 of 2003 w.e.f. 21 July 2003; s. 4 (a) of Act 20 of 2003 w.e.f. 23 July 2003; s. 15 (g) (i) of Act 28 of 2004 w.e.f. 24 August 2004; s. 27 (d) of Act 14 of 2005 w.e.f. 21 April 2005; s. 25 (u) (i) of Act 15 of 2006 w.e.f. 7 August 2006; GN 130 of 2007 w.e.f. 15 September 2007; s. 30 (d) (i) of Act 18 of 2008 w.e.f. 19 July 2008; s. 37 (d) of Act 14 of 2009 w.e.f. 30 July 2009; s. 7(3) of Act 1 of 2013 w.e.f 18 April 2013; s. 44 of Act 9 of 2015 w.e.f. 14 May 2015.]

K. **–**

[Amended 18/25 (cio 9/8/25); repealed 14/26 (cio 13/8/26).]

[Para K added by s. 62 of Act 15 of 2022 w.e.f. 2 August 2022; amended by s. 16 of Act 14 of 2026 w.e.f. 13 August 2026.]

PART II – FIXED DUTY OF 500 RUPEES

[Amended 26/13 (cio 1/1/14); 18/25 (cio 9/8/25).]

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 (*communauté*), legacy or succession, when not made judicially.

The duty shall be payable by each person 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 (*pur 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 extent 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 (*réméré*) 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 (*désistement pur et simple*).

17. Adjudication on resale after outbidding (by way of *folle-enchère* 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. (1) Memorandum and report of judicial sequestrator, expert, valuer of movable property, land surveyor.

(2) The duty shall be payable in respect of each lot in the memorandum or report of the land surveyor.

[RR 14/26 (cio 13/8/26).]

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. Retraction (*rétractation*) 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. Recognisance 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 by the settlor or by a beneficiary of the trust.
[Amended 18/25 (cio 9/8/25).]

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 Economic Development Board Act 2017.
[Amended 11/17 (cio 15/1/18).]

34. (a) Subject to paragraph (b), any document witnessing a transfer at a nominal price of one rupee to an *association foncière* set up in accordance with articles 664-123 to 664-138 of the Code Civil Mauricien, in respect of an area occupied by common amenities in morcellement.
[Amended 15/18 (cio 15/4/19).]

(b) The fixed duty shall be payable in respect of every lot in the morcellement.

35. Return (*rétrocession*) of leases of immovable or movable property.
[Amended 18/25 (cio 9/8/25).]

[Part II amended by Act 34 of 1984; Act 30 of 1990; s. 72 (4) (b) (i) of Act 14 of 2001 w.e.f. 1 December 2001; s. 24 (c) (ii) of Act 20 of 2002 w.e.f. 10 August 2002; s. 16 (c) (ii) of Act 8 of 2003 w.e.f. 21 July 2003; s. 25 (u) (ii) of Act 15 of 2006 w.e.f. 7 August 2006; GN 130 of 2007 w.e.f. 15 September 2007; s. 30 (d) (ii) of Act 18 of 2008 w.e.f. 19 July 2008; s. 20(f) of Act 26 of 2013 w.e.f. 1 Janaury 2014; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 3 of Act 15 of 2018 w.e.f. 15 April 2019; s. 49 of Act 18 of 2025 w.e.f. 9 August 2025; s. 16 of Act 14 of 2026 w.e.f. 13 August 2026.]

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 of 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.

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. – 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.

24A. Any deed witnessing a lease or sublease of land and building or building or land, provided that the lessee or sub-lessee uses the building, or uses the land to construct a building for use –

(a) as a health institution as defined in the Private Health Institutions Act; or

(b) as a public health institution.

[Inserted 10/17 (cio 24/7/17); RR GN 77/19 (cio 25/4/19).]

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 higher educational institution.

[Amended 23/17 (cio 16/1/2020).]

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 *métayer*.

(b) For the purposes of sub-item (a) –

"*métayer*" has the same meaning as in section 19 of the Sugar Industry Efficiency Act.

28. Documents witnessing the transfer of movable property –

(a) by an ascendant to a descendant or to the latter's spouse or surviving spouse;
[Amended 13/19 (cio 25/7/19).]

(b) between the heirs of a deceased person of movable property acquired by inheritance from that person; or
[Amended 13/19 (cio 25/7/19).]

(c) between spouses.
[Added 13/19 (cio 25/7/19).]

28A. Documents witnessing the transfer or donation of a "droit d'occupation" of an immovable property between an ascendant and a descendant.
[Inserted 9/15 (cio 14/5/15).]

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.
(Item 29 came into operation on 1 January 2009.)

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.
(Item 30 came into operation on 25 March 2009.)

31. Any document witnessing a lease back agreement of immovable property referred to in item (r) (i) of the Eighth Schedule to the Land (Duties and Taxes) Act.

32. Any loan for an amount not exceeding 100,000 rupees granted by the Development Bank of Mauritius to any person other than his employees.
[Inserted GN 235/11(1/1/12).]

33. Any loan for an amount not exceeding 100,000 rupees granted by the Tobacco Board to growers of tobacco leaves.
[Inserted GN 235/11(1/1/12).]

34. Any loan for an amount not exceeding 100,000 rupees granted by co-operative societies to their members.
[Added GN 235/11(1/1/12).]

35. 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, documents, in relation to that takeover or transfer of undertaking, witnessing the transfer of movable property, shares in any company which do not attract registration duty under item 8 of paragraph J of Part I and any instrument thereto witnessing the transfer or session of a loan, overdraft or other similar facility.

[Added GN 50/15 (cio 5/4/15).]

36. Documents witnessing the transfer of a motor vehicle, not intended for sale, to be used as an ambulance by a benevolent or charitable society, association or organisation approved under item 4 of the Ninth Schedule to the Value Added Tax Act.

[Added GN 208/16 (cio 15/10/16).]

37. Any deed witnessing the lease of –

(a) land, provided that the lessee uses the land to construct a building for use primarily as a warehouse; or

(b) land on which there is a building, provided that the lessee uses the building primarily as a warehouse,

as the Economic Development Board may certify.

[Inserted 4/17 (cio 20/5/17); amended 11/17 (cio 15/1/18).]

38. Documents witnessing the lease or sublease of land, not exceeding 10 hectares, by a small planter for agricultural use.

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

39. Documents witnessing the transfer of property where the Minister has deemed such a transfer to be in the public interest.

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

40. (a) Any deed witnessing the purchase of immovable property by a purchaser, or lease of land to a lessee, provided that the purchaser or lessee uses the building or land to construct a building for use as a Life Science Research Centre, as the Economic Development Board may certify.

(b) In this item –

"Life Science Research Centre" means an organisation, institution, a laboratory or a centre engaged in research and development in any of the following fields –

(a) biotechnology;

(b) pharmaceutical;

(c) biomedical technologies;

(d) nutraceutical;

(e) cosmeceutical; or

(f) medical research.

[Added 7/2020 (cio 2/6/2020).]

41. Where an exemption has been granted in respect of a transfer of shares, assets or property to a subsidiary of the Bank of Mauritius pursuant to paragraph (zl) of the Eighth Schedule to the Land (Duties and Taxes) Act, documents in relation to that transfer of shares, assets or property, and any instrument witnessing the pledging of shares, assets or property or transfer or "cession" of a loan, overdraft or other similar facility in favour of that subsidiary.

[Added 7/2020 (cio 7/8/2020).]

42. Any deed witnessing the lease of land to a lessee, holder of a Transit Oriented Certificate issued by the Economic Development Board under the Transit Oriented Scheme, provided that the lessee uses the land to develop a project approved by the Economic Development Board under the scheme.

[Added 15/22 (cio 2/8/22).]

[Part III amended by s. 3 (d) of Act 4 of 1987 w.e.f. 1 November 1987; s. 3 of Act 15 of 1988 w.e.f. 1 July 1988; s. 3 of Act 22 of 1989 w.e.f. 1 July 1989; GN 103 of 1989 w.e.f. 4 July 1989; s. 4 (i) and (j) of Act 30 of 1990 w.e.f. 24 July 1990; s. 3 of Act 17 of 1991 w.e.f. 1July 1991; GN 156 of 1995 w.e.f. 30 September 1995; GN 68 of 1996 w.e.f. 13 July 1996; s. 16 (d) (ii) of Act 18 of 1999 w.e.f. 31 July 1999; s. 16 (d) (iii) of Act 18 of 1999 w.e.f. 31 July 1999; s. 46 (9) (b) (ii) of Act 13 of 2001 w.e.f. 1 December 2001; s. 72 (4) (b) (ii) of Act 14 of 2001 w.e.f. 1 December 2001; s. 15 (i) of Act 23 of 2001 w.e.f. 11 August 2001; s. 24 (c) (ii) of Act 20 of 2002 w.e.f. 10 August 2004; s. 25 (u) (iii) of Act 15 of 2006 w.e.f. 7 August 2006; GN 131 of 2006 w.e.f. 23 September 2006; s. 97 (9) of Act 14 of 2007 w.e.f. 28 September 2007; GN 130 of 2007 w.e.f. 15 September 2007; of GN 6 of 2009 w.e.f. 8 January 2009; GN 34 of 2009 w.e.f. 25 March 2009; GN 220 of 2010 w.e.f. 4 December 2010; GN 235 of 2011 w.e.f. 1 Junuary 2011; GN 50 of 2015 w.e.f. 5 April 2015; GN 208 of 2016 w.e.f. 15 october 2016; s. 24 of Act 4 of 2017 w.e.f. 20 May 2017; s. 45 of Act 10 of 2017 w.e.f. 24 July 2017; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018; reg. 3 of GN 77 of 2019 w.e.f. 25 April 2019; s. 44 of Act 13 of 2019 w.e.f. 25 July 2019; s. 53(17) of Act 23 of 2017 w.e.f. 16 January 2020; s. 56 of Act 7 of 2020 w.e.f. 7 August 2020; s. 62 of Act 15 of 2022 w.e.f. 2 August 2022.]

PART IV – SPECIAL DUTY

1.	Registration of a notice under article 2202-44 of the Code Civil Mauricien	Rs 1,000
2.	Recording of Memorandum of inventory under article 2202-49 of the Code Civil Mauricien.	Rs 500 [RR 14/26 (cio 13/8/26).]

3. – [Repealed GN 235/11 (cio 1/1/12).]	
4. – [Deleted 18/25 (cio 9/8/25).]	
5. – [Repealed GN 235/11 (cio 1/1/12).]	
6. – [Repealed GN 235/11 (cio 1/1/12).]	
7. – [Repealed GN 235/11 (cio 1/1/12).]	

[Part IV added by s. 7 of Act 34 of 1984 w.e.f. 9 July 1984; amended by s. 4 of Act 30 of 1990 w.e.f. 1 July 1990; s. 24 (c) (iv) of Act 20 of 2002 w.e.f. 10 August 2002; GN 121 of 2002 w.e.f. 20 August 2002; GN 118 of 2003 w.e.f. 2 August 2003; s. 15 (g) (iii) of Act 28 of 2004 w.e.f. 26 August 2004; s. 103 (8) (c) of Act 35 of 2004 w.e.f. 10 November 2004; repealed and replaced by s. 25 (u) (iv) of Act 15 of 2006 w.e.f. 7 August 2006; amended by GN 130 of 2007 w.e.f. 15 September 2007; 218 of 2007 w.e.f. 15 December 2007; s. 30 (d) (iv) of Act 18 of 2008 w.e.f. 19 July 2008; s. 19 (b) of Act 1 of 2009 w.e.f. 1 January 2009; s. 14 (d) of Act 10 of 2010 w.e.f. 4 January 2011; GN 235 of 2011 w.e.f. 1 January 2012; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 77 of Act 15 of 2021 w.e.f. 5 August 2021;s. 16 of Act 14 of 2026 w.e.f. 13 August 2026.]

PART V – DONATION DUTY

[Part V added by Act 4 of 1987; repealed by s. 15 of Act 37 of 2011 w.e.f. 15 December 2011.]

PART VI – REGISTRATION DUTY ON MOTOR VEHICLES OR TRAILERS

[RR GN 49/25 (cio 1/7/25)]

SUB-PART A – MOTOR VEHICLES OR TRAILERS OTHER THAN THOSE SPECIFIED IN SUB-PART B, C AND D

Type of Vehicle	First Registration in Mauritius (Rs)
Motorcycles of an engine capacity not exceeding 50 cc	2,600
Motorcycles of an engine capacity exceeding 50 cc but not exceeding 250 cc	6,500
Motorcycles of an engine capacity exceeding 250 cc	8,500
Buses, public service vehicles (taxi), ambulances, hearses, lorries, trailers and other goods vehicles	42,300

Trucks of pickup type with double space cabin with or without cargo bed (double cab vehicles)	67,600
Passenger motor vehicles of an engine capacity –	
(a) not exceeding 1,000 cc	21,200
(b) from 1,001 cc to 1,250 cc	42,300
(c) from 1,251 cc to 1,500 cc	67,600
(d) from 1,501 cc to 1,600 cc	84,500
(e) from 1,601 cc to 1,750 cc	101,400
(f) from 1,751 cc to 2,000 cc	152,100
(g) from 2,001 cc to 2,500 cc	202,800
(h) exceeding 2,500 cc	253,500

Note: for the purpose of this Part–

"first registration in Mauritius", in relation to a motor vehicle or trailer, means its registration for the first time in Mauritius under this Act.

SUB-PART B – MOTOR CARS AND MOTOR VEHICLES WHICH ARE PROPELLED BY A SYSTEM COMBINING AN INTERNAL COMBUSTION ENGINE AND AN ELECTRIC MOTOR

50 per cent of the appropriate amount corresponding to the type of motor vehicle and its engine capacity, as specified in the Sub-part A

SUB-PART C – ELECTRIC VEHICLES

Type of Vehicle	First Registration in Mauritius (Rs)
Motorcycles of a power rating capacity not exceeding 1.5 kW	1,300
Motorcycles of a power rating capacity exceeding 1.5 kW but not exceeding 7.5 kW	3,300

Motorcycles of a power rating capacity exceeding 7.5 kW	4,300
Buses, public service vehicles (taxi), ambulances, hearses, lorries, trailers and other goods vehicles	21,200
Trucks of pickup type with double space cabin with or without cargo bed (double cab vehicles)	33,800
Passenger motor vehicles of an engine capacity –	
(a) not exceeding 70.0 kW	10,600
(b) from 70.1 kW to 95.0 kW	21,200
(c) from 95.1 kW to 125.0 kW	33,800
(d) from 125.1 kW to 150.0 kW	42,300
(e) from 150.1 kW to 180.0 kW	50,700
(f) exceeding 180.0 kW	126,800

Note: for the purpose of the Sub-part –

"first registration in Mauritius", in relation to a motor vehicle or trailer, means its registration for the first time in Mauritius under this Act.

SUB-PART D – CLASSIC OR VINTAGE MOTOR CAR

1,300 rupees

[Part VI added by s. 4 (b) of Act 20 of 2003 w.e.f. 23 July 2003; amended by GN 79 of 2004; deleted and replaced by GN 61 of 2006 w.e.f. 10 June 2006; amended by GN 251 of 2008 and 257 of 2008 w.e.f. 1 July 2008; GN 75 of 2009 w.e.f. 1 July 2009; GN 264 of 2013 w.e.f. 9 November 2013; repealed and replaced by GN 49 of 2025 w.e.f. 1 July 2025.]

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 containing creation of a mortgage or privilege or instrument containing creation of fixed or floating charge or a pledge in accordance with Article 2112 or 2119 of the Code Civil Mauricien, other than a deed witnessing –

(i) a loan referred to in item 32, 33 or 34 of Part III; and

(ii) a loan referred to in paragraph (cb);.

[Amended GN 235/11 (cio 1/1/12); repealed and replaced by GN 208 of 2016 w.e.f. 15 October 2016.]

(ca) A Certificate of Undertaking issued under section 346A of the Companies Act,

[Inserted 1/13 (cio 18/4/13).]

Amount –	**Rs**
(a) not exceeding Rs 300,000	Nil [Amended GN 235/11 (cio 1/1/12).]
(b) exceeding Rs 300,000 but not exceeding Rs 500,000	Nil [Amended GN 235/11 (cio 1/1/12).]
(c) exceeding Rs 500,000 but not exceeding Rs 1,000,000	Nil [Amended GN 235/11 (cio 1/1/12).]
(d) exceeding Rs 1,000,000 but not exceeding Rs 5,000,000	30,000
(e) exceeding Rs 5,000,000	50,000

(cb) any deed witnessing a loan contracted by a citizen of Mauritius for the purchase, construction or renovation of his house and witnessing a mortgage, privilege or instrument creating a fixed or floating charge or a pledge in accordance with Article 2112 or 2119 of the Code Civil Mauricien shall be subject to the appropriate rate of duty specified hereunder –

[Amended 10/17 (cio 24/7/17).]

Amount –	(Rs)
(a) not exceeding 2,500,000 rupees [Amended 13/19 (cio 25/7/19).]	Nil
(b) exceeding 2,500,000 rupees but not exceeding 5,000,000 rupees [Amended 13/19 (cio 25/7/19).]	30,000
(c) exceeding 5,000,000 rupees [Inserted GN 208/16 (cio 15 /10/16)]	50,000

(d) Notwithstanding items (c) and (cb), where a person who has contracted a lease or loan under item (a), (b), or (c) contracts a subsequent lease or loan within a period of one year from the date of the first lease agreement or deed of loan, the subsequent lease agreement or deed of loan, as the case may be, shall be subject to the appropriate rate of duty specified hereunder –

	Aggregate Amount	Rs
(a)	not exceeding Rs 300,000	1,000
(b)	exceeding Rs 300,000 but not exceeding Rs 500,000	3,000
(c)	exceeding Rs 500,000 but not exceeding 1,000,000	10,000
(d)	exceeding Rs 1,000,000 but not exceeding Rs 5,000,000	30,000
(e)	Exceeding Rs 5,000,000	50,000

[Amended GN 208/16 (cio 15/10/16).]

[Part VII added by s. 25(u)(vi) of Act 15 of 2006 w.e.f. 7 August 2006; amended by GN 130 of 2007 w.e.f. 15 September 2007; s. 30 (d) (v) of Act 18 of 2008 w.e.f. 19 July 2008; GN 235 of 2011 w.e.f 1 January 2012; GN 22 of 2012 w.e.f. 1 January 2012; s. 7(3) of Act 1 of 2013 w.e.f 18 April 2013; GN 208 of 2016 w.e.f. 15 October 2016; s. 45 of Act 10 of 2017 w.e.f. 24 July 2017.]

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

Value of the property –	Rs
(a) not exceeding Rs 25,000	200
(b) exceeding Rs 25,000 but not exceeding Rs 300,000	1,000

(c)	exceeding Rs 300,000 but not exceeding Rs 500,000	3,000
(d)	exceeding Rs 500,000 but not exceeding Rs 1,000,000	10,000
(e)	exceeding Rs 1,000,000 but not exceeding Rs 5,000,000	30,000
(f)	exceeding Rs 5,000,000 but not exceeding Rs 50,000,000	50,000
(g)	exceeding Rs 50,000,000	200,000

[Part VIII added by GN 130 of 2007 w.e.f. 15 September 2007.]

PART IX – REGISTRATION DUTY ON PLEASURE CRAFT

Pleasure craft with length	First registration in Mauritius (Rs)	Not exceeding 10 years from date of first registration in Mauritius (Rs)	Exceeding 10 years from date of first registration in Mauritius (Rs)
Not exceeding 4 metres	1,000	500	250
Exceeding 4 metres but not exceeding 10 metres	2,000	1,000	500
Exceeding 10 metres	3,000	1,500	750

[Part IX added by s. 20(f) of Act 26 of 2013 .e.f. 1 January 2014.]

SECOND SCHEDULE

[Section 15]

	Transaction	Assessment
1.	Sale, adjudication, assignment (*cession*, *rétrocession)*, 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 (*charges*).
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 (*marché*) or agreement (*traite*) 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 (*charges*) 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 movable property made by a leasing company [Repealed and replaced GN 29/12 (cio 1/1/12).]	On the total amount specified in the lease agreement.
4B.	–	
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 (*cession*),	On the capital originally surrendered

	transfer, amortisation, or redemption of an annuity or pension specified in paragraph 5.	or ear-marked for its payment, whatever is the consideration for the assignment (*cession*) transfer, amortisation 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 amortisation 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 amortisation.
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 article 2112 or 2119 of the Code Civil Mauricien.	On the amount secured or that of the debt witnessed by the document, whichever is higher.
11.	Any transfer, promise, option, renunciation, cancellation, reservation or a transfer under condition precedent ("clause suspensive") 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 [Repealed and replaced 20/11 (cio 11/11/11).]	25 per cent of the consideration of the declaration of the open market value or any part payment on the value of the immovable property, whichever is the higher.
12.	Any transfer of immovable property by way of *constatation par acte authentique de l'achèvement de l'immeuble* referred to in article 1601-2 of the	On the consideration stated in the deed.

Code Civil Mauricien.

13.	Any transfer of immovable property, by way of a *vente en l'état futur d'achèvement* under article 1601-3 of the Code Civil Mauricien.	On the consideration stated in the deed together with the value of the *immeuble à l'achèvement*.
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 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 11/17 (cio 15/1/18); 11/24 (cio 27/7/24.]	
16.	Any transfer of shares in a company or issue of shares by a company or transfer of part sociale in a société which gives rise to a right of ownership, occupation or usage of an immovable property or any part thereof to a person	On the value of the immovable property or any part thereof so owned, occupied or used
	[Inserted 26/12 (cio 22/12/12).]	
17.	A Certificate of Transfer of Undertaking issued under section 346A of the Companies Act.	On the value of the assets.
	[Inserted 1/13 (cio 18/4/13).]	

[Second Schedule amended by s. 5 of Act 32 of 1983 w.e.f. 2 November 1983; s. 3 of Act 15 of 1986 w.e.f. 1 July 1988; s. 4 (a) of Act 30 of 1990 w.e.f. 24 July 1990; s. 23 (i) of Act 25 of 2000 w.e.f. 11 August 2000; s. 24 (d) of Act 20 of 2002 w.e.f. 10 August 2002; s. 15 (h) of Act 28 of 2004 w.e.f. 26 August 2004; s. 25 (v) of Act 15 of 2006 w.e.f. 7 August 2006; GN 130 of 2007 w.e.f. 15 September 2007; s. 30 (e) of Act 18 of 2008 w.e.f. 19 July 2008; s. 25 of Act 20 of 2011 w.e.f. 11 November 2011; GN 29 of 2012 w.e.f. 1 January 2012; s. 23 of Act 26 of 2012 w.e.f. 22 December 2012; s. 7(3) of Act 1 of 2013 w.e.f. 18 April 2013; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 75 of Act 11 of 2024 w.e.f. 27 July 2024.]

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 reckons 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.

TRANSFEROR	TRANSFEREE
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 transferor(s)	Signature(s) of transferee(s)
Name:	Name:
For and on behalf of	For and on behalf of
Date:	Date

B – COMPANIES OTHER THAN UNDER C

[Amended 26/12 (cio 22/12/12).]

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.

* Delete whichever is not appropriate.

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

TRANSFEROR	TRANSFEREE
I/We, the undersigned, declare transferring to the transferee the aforesaid share(s) to hold for himself, his executors, his administrators, successors and assigns subject to several conditions on which I held the same at the time of the execution of this transfer. _____ Signature(s) of transferor(s)	I/We, the undersigned, agree to take the said share or shares subject to the same conditions. _____ Signature(s) of transferee(s)

C – TRANSFER OR ISSUE OF SHARES IN OR BY A COMPANY TO A PERSON

Full name of Transferor	
Full Address of Transferor	
Full Name of Transferee	
Full Address of Transferee	
Name of the company in which the shares are held Company No.:	
Number and description of shares transferred	
Consideration	

The transfer or issue is accepted subject to the same conditions as attached to such shares. We certify that the transfer of shares in a company or issue of shares by a company gives rise to a right of ownership, occupation or usage of an immovable property or any part thereof, the description of which shall be in accordance with section 36(b) of this Act.

TRANSFEROR:	TRANSFEREE:
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 or issue. ..... Signature(s) of transferor(s)	I/We the undersigned agree to take the said share or shares subject to the same conditions. ..... Signature(s) of transferee(s)

[Inserted 26/12 (cio 22/12/12).]

[Third Sch. repealed and replaced by GN 130 of 2007 w.e.f. 15 September 2007; amended by s. 14 (e) of Act 10 of 2010 w.e.f. 4 January 2011; s. 23 of Act 26 of 2012 w.e.f. 22 December 2012.]

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*)

_____

FIFTH SCHEDULE

[Section 24]

CHAMBER OF BROKERS

Notice of auction of shares and debentures

To the Registrar-General

Date of auction sale	Short description of shares ordebentures sold	No. of shares or debentures sold	Price per share	Name of broker effecting the sale	Name of broker effecting the purchase	Remarks

Date .....

.....

Signature and seal of President

(*Syndic*)

_____

SIXTH SCHEDULE

[Sections 24 and 33]

Document	Time limit from date of deed, transfer or transaction	Penalty
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 and Credit Sale Act	15 days	50 per cent of duty leviable
3. Document under private signature witnessing –		
(a) transfer of stock-in-trade or goodwill; [Amended 26/12 (cio 22/12/12).]		
(b) leases or sub-leases of immovable property;		50 per cent of duty leviable
(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. Any promise, option, renunciation, cancellation, reservation or a transfer under condition precedent ("clause suspensive") 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. [Repealed and replaced 20/11 (cio 11/11/11).]	3 months	50 per cent of duty leviable
6. Documents witnessing the	15 days	50 per cent of duty

transfer of –		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	Rs 500 [RR 14/26 (cio 13/8/26).]
(d) any transfer or issue of shares by a company or transfer of a part sociale in a société which gives right to the ownership, occupation or usage of an immovable property to a person. [Inserted 26/12 (cio 22/12/12).]	15 days from the date of transfer or issue	50 per cent of duty leviable
7. Memorandum of survey.	15 days	50 per cent of duty leviable
8. Memorandum of meeting of riverains of a canal.	15 days	Rs 500 [Amended 26/13 (cio 1/1/14); 14/26 (cio 13/8/26).]
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	50 per cent of duty leviable
10. Deeds, excluding wills, drawn up by a notary.	8 days	50 per cent of duty leviable
11. Will drawn up by a notary.	3 months from date	50 per cent of duty

	of death	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 *procès 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	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, by a company holding a Global Business Licence under the Financial Services Act. [Amended 26/12 (cio 22/12/12	3 months	50 per cent of duty leviable
18. A Certificate of Transfer of Undertaking issued under section 346A of the Companies Act. [Added 1/13 (cio 18/4/13).]	8 days from the appointed day referred to in section 32A of the Banking Act	50 per cent of duty payable
19. Affidavit of succession. [Inserted 26/13 (cio 19/5/14).]	3 months from date of death	50 per cent of duty leviable
20. Document witnessing the transfer of a pleasure craft or a declaration by the owner of a pleasure craft establishing his ownership. [Inserted 26/13 (cio 1/1/14).]	14 days	50 per cent of duty leviable

[Sixth Schedule amended by s. 4 (1) of Act 30 of 1990 w.e.f. 24 July 1990, s. 11 of Act 25 of 1994 w.e.f. 27 July 1994; s. 6 of Act 9 of 1997 w.e.f. 30 July 1997; s. 25 (w) of Act 15 of 2006 w.e.f. 7 August

2006; s. 10 (c) of Act 21 of 2006 w.e.f. 1 October 2006; GN 130 of 2007 w.e.f. 15 September 2007; s. 30 (f) of Act 18 of 2008 w.e.f. 19 July 2008; s. 18 (e) of Act 20 of 2009 w.e.f. 19 December 2009 ; s. 23 of Act 26 of 2012 w.e.f. 22 December 2012; s. 7(3) of Act 1 of 2013 w.e.f. 18 April 2013; s. 20(g) of Act 26 of 2013 w.e.f. 1 Janaury 2014; 19 May 2014; s. 16 of Act 14 of 2026 w.e.f. 13 August 2026.]

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) listed on the Official List of the Stock Exchange of Mauritius Ltd;

(b) admitted to the Development & Enterprise Market operated by the Stock Exchange of Mauritius Ltd; or

(c) traded on the Venture Market operated by the Stock Exchange of Mauritius Ltd and on such terms and conditions as may be prescribed.

[RR 7/2020 (cio 7/8/2020).]

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 in terms of a 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.

20. Documents witnessing a transfer of shares in a company holding a Global Business Licence under the Financial Services Act and which does not reckon among its assets any freehold or leasehold immovable property in Mauritius.

[Seventh Schedule amended by s. 3 (b) of Act 22 of 1989 w.e.f. 1 July 1989; s. 23 (2) (b) of Act 48 of 1991 w.e.f. 12 March 1992; s. 10 (c) of Act 23 of 1992 w.e.f. 1 July 1992; GN 91 of 1997 w.e.f. 2 August 1997; s. 7 (c) of Act 4 of 1999 w.e.f. 14 February 2000, s. 24 (e) of Act 20 of 2002 w.e.f. 10 August 2002, GN 118 of 2003 w.e.f. 2 August 2003, s. 25 (x) of Act 15 of 2006 w.e.f. 7 August 2006, s. 97 (9) of Act 14 of 2007 w.e.f. 28 September 2007, s. 30 (g) of Act 18 of 2008 w.e.f. 19 July 2008, s. 14 (f) of Act 10 of 2010 w.e.f. 4 January 2011; s. 56 of Act 7 of 2020 w.e.f. 7 August 2020.]

EIGHTH SCHEDULE

[Eighth Sch. added by Act 25 of 2000; amended by Act 42 of 2000; GN 118 of 2003; s. 15 (i) of Act 28 of 2004 w.e.f. 26 August 2004; s. 27 (e) of Act 14 of 2005 w.e.f. 2 May 2005; repealed by s. 25 (y) of Act 15 of 2006 w.e.f. 7 August 2006;.]

NINTH SCHEDULE
[Section 26A]

Part I – AMOUNT

Not exceeding 2 million rupees

Part II – AUTHORISED PERSONS

Bank as defined in the Banking Act

Motor vehicle dealers who are engaged in the business of import of new or second-hand motor vehicles
[Inserted 11/24 (cio 27/7/24).]

Notary and attorney under the Law Practitioners Act

[Ninth Sch. added by s. 60(c) of Act 11 of 2018 w.e.f. 3 September 2018; amended by s. 75 of Act 11 of 2024 w.e.f. 27 July 2024.]

TENTH SCHEDULE

[Section 3B]

	Document	Rate of administrative fee (Rs)
1.	Constitution of company or partnership	700
2.	Deed of *règlement de co-propriété*	700
3.	Document witnessing transfer of property	700
4.	Loan agreement in respect of each original or copy	700
5.	Instrument of fixed charge, floating charge, pledge, *gage sans déplacement* or renewal of charge or of *gage sans déplacement* in respect of each original or copy	700
6.	Lease agreement by a leasing company in respect of each original lease or copy	700
7.	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 [Amended 18/25 (cio 9/8/25).]	200
8.	Loan agreement of an amount of up to 100,000 rupees by the National Agricultural Products Regulatory Office to growers of tobacco leaves, in respect of each original or copy [Amended 18/25 (cio 9/8/25).]	200
9.	Loan agreement of an amount up to 100,000 rupees by the cooperative society to its members, in respect of each original or copy [Amended 18/25 (cio 9/8/25).]	200
10.	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 it to that person	200

[Amended 18/25 (cio 9/8/25).]

11.	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
12.	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 or transfer of undertaking, presented for registration	Nil
13.	Lease or sublease agreement, by a small planter, of land not exceeding 10 hectares, for agricultural use	200

[Amended 18/25 (cio 9/8/25).]

14.	Any other deed drawn by a notary	400
15.	Any judgment of a Court, agreement or any other document presented for registration in respect of each original or copy	200

[Amended 18/25 (cio 9/8/25).]

[Tenth Sch. added by s44 of Act 13 of 2019 w.e.f. 2 September 2019; s. 49 of Act 18 of 2025 w.e.f. 9 August 2025.]