

**THE BUSINESS FACILITATION (MISCELLANEOUS PROVISIONS) BILL**  
(No. V of 2017)

**Explanatory Memorandum**

The object of this Bill is to provide for amendments to the legislative framework that are necessary for the removal of constraints in relation to permits, licences, authorisations and clearances to further facilitate the doing of business, and for related matters.

**P. K. JUGNAUTH**

*Prime Minister, Minister of Home Affairs, External  
Communications and National Development Unit,  
Minister of Finance and Economic Development*

21 April 2017

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(No. V of 2017)

**ARRANGEMENT OF CLAUSES**

*Clause*

1. Short title
2. Business Registration Act amended
3. Code Civil Mauricien amended
4. Companies Act amended
5. Employment Rights Act amended
6. Environment Protection Act amended
7. Foundations Act amended
8. Human Resource Development Act amended
9. Income Tax Act amended
10. Inscription of Privileges and Mortgages Act amended
11. Insolvency Act amended
12. Investment Promotion Act amended
13. Land (Duties and Taxes) Act amended
14. Limited Liability Partnerships Act 2016 amended
15. Limited Partnerships Act amended
16. Local Government Act amended
17. Mauritius Revenue Authority Act amended
18. Mauritius Standards Bureau Act amended
19. Morcellement Act amended
20. National Pensions Act amended
21. National Savings Fund Act amended

22. Notaries Act amended
  23. Plant Protection Act amended
  24. Registration Duty Act amended
  25. Sale of Immovable Property Act amended
  26. Sugar Industry Efficiency Act amended
  27. Transcription and Mortgage Act amended
  28. Commencement
- FIRST SCHEDULE  
SECOND SCHEDULE

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## A BILL

**To provide for amendments to the legislative framework that are necessary for the removal of constraints in relation to permits, licences, authorisations and clearances to further facilitate the doing of business, and for related matters**

ENACTED by the Parliament of Mauritius, as follows –

**1. Short title**

This Act may be cited as the Business Facilitation (Miscellaneous Provisions) Act 2017.

**2. Business Registration Act amended**

The Business Registration Act is amended, in section 10(3), by deleting the word “Minister” and replacing it by the word “Registrar”.

**3. Code Civil Mauricien amended**

The Code Civil Mauricien is amended –

- (a) in article 1831-29, by adding the following new alinéa –

*Le crédit-bailleur doit transmettre au Registrar-General le summary prévu dans la Sixth Schedule de la Transcription and Mortgage Act afin de rendre public le contenu du contrat de crédit-bail.*

- (b) by inserting, after article 2201-7, the following new article –

**2201 – 8.** Le *Registrar-General* est tenu de publier en ligne le *summary* qui est mentionné à l’alinéa 2 de l’article 1831-29.

- (c) in article 2202-11, by adding the following new alinéa –

L’institution agréée doit transmettre au *Registrar-General* le *summary* prévu dans la *Sixth Schedule* de la *Transcription and Mortgage Act*.

#### 4. Companies Act amended

The Companies Act is amended –

- (a) in section 24, by repealing paragraph (c) and replacing it by the following paragraph –

(c) issue –

(i) a certificate of incorporation electronically; or

(ii) upon request and on payment of the appropriate fee, a signed copy of the certificate of incorporation.

- (b) in section 33 –

(i) in subsection (1) –

(A) by deleting the words “Minister that” and replacing them by the words “Registrar that”;

(B) by deleting the words “Minister may” and replacing them by the words “Registrar may, in accordance with Practice Directions issued under section 12(8),”;

(ii) in subsections (2), (3) and (5) to (8), by deleting the word “Minister” wherever it appears and replacing it by the word “Registrar”;

- (c) in section 121(1)(a), by deleting the words “under its seal”;

- (d) in section 181 –
  - (i) in subsection (1)(a)(i), by deleting the words “under the common seal of” and replacing them by the word “by”;
  - (ii) in subsection (2), by deleting the words “under a common seal, where it has one”;
- (e) in section 215, by inserting, after subsection (1), the following new subsection –

(1A) The financial statements referred to in subsection (1) shall be in such form and manner as the Registrar may, in accordance with Practice Directions issued under section 12(8), determine.
- (f) in section 312(1B), by deleting the figure “6” and replacing it by the figure “2”;
- (g) in section 341(h), by deleting the words “uses the seal of a company or”;
- (h) in the Fourteenth Schedule, in Part II –
  - (i) in paragraph 2 –
    - (A) in the heading, by deleting the words “**and common seal**”;
    - (B) by repealing subparagraph (4).
  - (ii) in paragraph 6, in subparagraph (2), by deleting the words “including the power and authority to affix the common seal of the company, where it has, one”.

## 5. Employment Rights Act amended

The Employment Rights Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definition –

“Director-General” has the same meaning as in the Mauritius Revenue Authority Act;

- (b) in section 47 –
  - (i) in subsection (1), by deleting the words “National Pensions Fund” and replacing them by the word “Director-General”;
  - (ii) by adding the following new subsection –
    - (5) Any recycling fee which has not been paid to the National Pensions Fund in respect of any month shall, on the commencement of this section, be due to the Director-General.

- (c) by inserting, after section 47, the following new section –

**47A. Recovery of recycling fee by Director-General**

The Director-General shall, in relation to every employer, enforce payment of, and recover, any unpaid recycling fee in the same manner as income tax is recoverable under Part XI of the Income Tax Act.

**6. Environment Protection Act amended**

The Environment Protection Act is amended –

- (a) in section 15 –
  - (i) in subsection (3), by deleting the words “3 months” and replacing them by the words “one month”;
  - (ii) in subsection (4), by inserting, after the word “may”, the words “, within 2 weeks from the date of the submission,”;
- (b) in section 16(4), by repealing paragraph (a) and replacing it by the following paragraph –
  - (a) from the proponent, additional information specified in the guidelines issued by the Director;

## **7. Foundations Act amended**

The Foundations Act is amended –

- (a) in section 20(4), by deleting the words “Minister’s written consent” and replacing them by the words “Registrar’s written consent, in accordance with Practice Directions issued under section 24(3)”;
- (b) in section 33(1)(a)(i) –
  - (i) by deleting the words “under the common seal of” and replacing them by the word “by”;
  - (ii) by deleting the words “where it has one”;
- (c) in section 38(1), by repealing paragraph (a).

## **8. Human Resource Development Act amended**

The Human Resource Development Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
  - “Director-General” has the same meaning as in the Mauritius Revenue Authority Act;
  - “Ministry” means the Ministry responsible for the subject of human resource development;
- (b) in section 18 –
  - (i) in subsection (3) –
    - (A) in paragraph (a), by deleting the word “Ministry” and replacing it by the word “Director-General”;
    - (B) in paragraph (c), by deleting the words “at the Contributions Section of the Ministry” and replacing them by the words “to the Director-General”;
  - (ii) in subsections (4) and (5), by deleting the word “Ministry” and replacing it by the word “Director-General”;

- (c) in section 18A –
  - (i) in subsection (1)(a), by deleting the word “Minister” and replacing by it by the word “Director-General”;
  - (ii) in subsection (2), by deleting the definition of “Minister”, the semicolon at the end of the definition of “job contractor” being deleted and replaced by a full stop;
- (d) in section 20(2), by deleting the word “Ministry” and replacing it by the word “Director-General”;
- (e) in section 21, by deleting the word “Ministry” wherever it appears and replacing it by the word “Director-General”;
- (f) by repealing section 22 and replacing it by the following section –

**22. Collection and recovery of levy by Director-General**

(1) The Director-General shall, in relation to every employer –

- (a) collect the levy payable under sections 18 and 18A, and any surcharge payable under section 19; and
- (b) enforce payment of, and recover, any unpaid levy, including surcharge, in the same manner as income tax is recoverable under Part XI of the Income Tax Act.

(2) Notwithstanding section 3(3) of the Mauritius Revenue Authority Act, any levy, including surcharge, collected by the Director-General under this Act shall be remitted to the Ministry –

- (a) in case payment of the levy, including surcharge, is made electronically, not later than 2 working days from the date of the payment; or
- (b) in any other case, not later than 10 working days after the end of the month in which payment of the levy, including surcharge, is made.

(3) The Director-General shall, for the purposes of subsection (1), keep appropriate records to ascertain, in respect of every month or financial year, as the case may be –

- (a) the amount of levy, including surcharge, collected from every employer;
- (b) the amount of levy, including surcharge, remitted to the Ministry, in respect of every employer; and
- (c) the amount of levy, including surcharge, unpaid by every employer, as at the end of every month or financial year, as the case may be.

(4) The information kept under subsection (3) shall be forwarded by the Director-General to the Ministry –

- (a) in case payment of the levy, including surcharge, is made electronically, not later than 2 working days from the date of the payment; or
- (b) in any other case, not later than 10 working days after the end of the month in which payment of the levy, including surcharge, is made.

(5) Any levy which has not been paid to the Ministry in respect of any month shall, on the commencement of this section, be due to the Director-General.

(6) In this section –

“Ministry” means the Ministry responsible for the subject of social security.



## 9. Income Tax Act amended

The Income Tax Act is amended by inserting, after Part XI, the following new Part –

### **PART XIA – COLLECTION AND RECOVERY OF SOCIAL CHARGES**

#### **144A. Collection and recovery of social charges by Director-General**

- (1) The Director-General shall –
  - (a) collect social charges;
  - (b) enforce payment of, and recover, any unpaid social charge in the same manner as income tax is recoverable under Part XI.
  
- (2) In this section –

“social charge” means –

  - (a) a contribution, including surcharge, under the National Pensions Act;
  - (b) a contribution, including surcharge, under the National Savings Act;
  - (c) a training levy, including surcharge, under the Human Resource Development Act; and
  - (d) a recycling fee under the Employment Rights Act.

## 10. Inscription of Privileges and Mortgages Act amended

The Inscription of Privileges and Mortgages Act is amended –

- (a) in section 1A, by adding the following new definition, the full stop at the end of the definition of “signature” being deleted and replaced by a semicolon –

“summary” has the same meaning as in section 3B of the Transcription and Mortgage Act.
  
- (b) in section 3(1)(a)(i), by deleting the words “and the memorandum (*bordereau*) referred to in subsection (2)” and replacing them by the words “, the memorandum (*bordereau*) referred to in subsection (2) and the summary”.

## 11. Insolvency Act amended

The Insolvency Act is amended –

- (a) in section 67, by adding the following new subsection –

(6) Where an order of annulment is made following an application by a person other than the Official Receiver, that person shall, as soon as practicable, notify the Official Receiver of the order and, at the same time, serve a copy of the order on the Director.

- (b) in section 102, by inserting, after subsection 3, the following new subsection –

(3A) Where a petition is presented under subsection (2) by a person other than the Director or Registrar of Companies, that person shall forthwith deliver to the Director a copy of the application and any other document filed in relation to the petition.

- (c) by inserting, after section 104, the following new section –

### **104A. Order following petition by person other than Director or Registrar of Companies**

Where a petition is presented under section 102(2) by a person other than the Director or Registrar of Companies and an order is made by the Court, that person shall forthwith deliver to the Director a copy of the order.

- (d) in section 122, by inserting, after subsection (2), the following new subsection –

(2A) Where the liquidator is the Official Receiver, he shall, as soon as practicable, deliver to the Director a copy of the account referred to in subsection (2).

- (e) in section 139, by adding the following new subsection –

(4) A winding up resolution referred to in subsection (1) may be passed in the manner provided for under section 117 of the Companies Act.

- (f) in section 142 –
  - (i) in subsection (2) –
    - (A) by deleting the word “and” at the end of paragraph (a);
    - (B) by adding the following new paragraph, the full stop at the end of paragraph (b) being deleted and replaced by the words “; and” –
      - (c) a copy of the notice of the meeting of creditors to be delivered forthwith to the Director.
  - (ii) in subsection (5) –
    - (A) by deleting the word “and” at the end of the paragraph (a);
    - (B) by inserting, after paragraph (a), the following new paragraph –
      - (aa) cause a copy of the full statement of the company’s affairs made under paragraph (a) to be lodged forthwith with the Director; and
- (g) in section 159, by adding the following new subsection –
  - (6) In this section –
 

“liquidator” means a person, other than the Official Receiver, who is appointed as liquidator.
- (h) in section 160, by adding the following new subsection –
  - (3) In this section –
 

“liquidator” means a person, other than the Official Receiver, who is appointed as liquidator.
- (i) in section 193(3), by deleting the words “and to use the company’s common seal for that purpose” and “by affixing the company’s seal to the document and attesting the affixing of the seal”;

- (j) in section 194(1) –
  - (i) by adding the word “and” at the end of paragraph (c);
  - (ii) by repealing paragraph (e), the words “; and” at the end of paragraph (d) being deleted and replaced by a full stop;
- (k) in section 197(7), by repealing paragraph (c);
- (l) by inserting, after section 197, the following new section –

**197A. Remuneration of receiver**

(1) A receiver shall be entitled to receive remuneration at such rates as may be determined –

- (a) by the chargee, where the receiver is appointed pursuant to an instrument of charge; or
- (b) by the Court, where the receiver is appointed pursuant to an application made under section 186.

(2) (a) The remuneration referred to in subsection (1) shall not exceed such percentage, as may be prescribed, of the gross realisation proceeds on disposal of assets and any amount received in respect of the property in receivership.

(b) A receiver shall, in addition to a remuneration, be entitled to the reasonable costs of storage of records required to be kept under section 197(7)(b).

- (m) by inserting, after section 376, the following new section –

**376A. Sanction against Insolvency Practitioner by Director**

The Director may, in such manner as may be prescribed, apply a sanction against any Insolvency Practitioner who fails to comply with a request of the Director or any provision of this Act.

- (n) in the Eighth Schedule, in paragraph 2, by repealing subparagraph (q).

## 12. Investment Promotion Act amended

The Investment Promotion Act is amended –

- (a) by inserting, after section 9, the following new section –

### **9A. Establishment of e-licensing system**

(1) Subject to subsection (2), the Minister may, by regulations, establish an electronic licensing system for the application, processing and determination of a permit.

(2) Subsection (1) shall not apply to permits for import and export of goods.

- (3) In this section –

“permit” includes a licence, an authorisation or a clearance.

- (b) in section 18CA –

- (i) in subsection (2), by deleting the words “, as well as the delivery of every permit or licence,”;
- (ii) in subsection (3), by repealing paragraph (c), the semicolon at the end of paragraph (b) being deleted and replaced by a full stop and the word “and” being added at the end of paragraph (a).

## 13. Land (Duties and Taxes) Act amended

The Land (Duties and Taxes) Act is amended –

- (a) in section 39 –

- (i) by inserting, after subsection (1), the following new subsection –

(1A) Where the Board of Investment notifies the Registrar-General that a purchaser has failed to satisfy any of the requirements referred to in item (zf) of the Eighth Schedule, the Registrar-General shall, by written notice, make an assessment of the amount of duty or tax that would otherwise be payable and claim such amount from the parties to the transaction.

- (ii) in subsection (2), by inserting, after the words “(1)”, the words “or (1A)”;
  - (b) in the Eighth Schedule, by adding the following new item, the full stop at the end of item (ze) being deleted and replaced by a semicolon –
    - (zf) witnessing the transfer of –
      - (i) land, provided that the purchaser uses the land to construct a building for use primarily as a warehouse; or
      - (ii) land on which there is a building, provided that the purchaser uses the building primarily as a warehouse,
- Part II, Part III  
and Part VIA
- as the Board of Investment may certify.

#### **14. Limited Liability Partnerships Act 2016 amended**

The Limited Liability Partnerships Act 2016 is amended, in section 18(4), by deleting the words “Minister’s approval in writing” and replacing them by the words “Registrar’s written consent, in accordance with Practice Directions issued under section 8(2)”.

#### **15. Limited Partnerships Act amended**

The Limited Partnerships Act is amended, in section 15(4), by deleting the words “Minister’s written consent” and replacing them by the words “Registrar’s written consent, in accordance with Practice Directions issued under section 8(3)”.

#### **16. Local Government Act amended**

The Local Government Act is amended –

- (a) in section 117 –
  - (i) in subsection (3) –
    - (A) by deleting the word “and” at the end of paragraph (c);

- (B) by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by the words “; and” –
- (e) the Mauritius Fire and Rescue Service Act.
- (ii) by inserting, after subsection (3), the following new subsection –
- (3A) A local authority having access to the Central Business Registration Database (CBRD) under the Business Registration Act and to the Central Population Database under the Civil Status Act shall not require an applicant to submit or produce his National Identity Card or, where the applicant is a company, its certificate of incorporation.
- (iii) in subsection (4)(a)(ii), by inserting, after the word “application”, the words “and collect and transfer, in such manner as may be prescribed, such fees as may be applicable”;
- (iv) in subsection (6), by deleting the words “the Town and Country Planning Act and the Planning and Development Act” and replacing them by the words “the Mauritius Fire and Rescue Service Act, the Planning and Development Act and the Town and Country Planning Act”;
- (b) in section 120(2)(a) and (b), by deleting the figure “10” and replacing it by the figure “5”;
- (c) in section 122, by inserting, after subsection (4A), the following new subsection –
- (4B) A person who holds a valid business registration card under the Business Registration Act may start his activities in relation to the relevant classified trade where he is exempted from applying for a Building and Land Use Permit, as prescribed, unless –
- (a) where applicable, he satisfies the prescribed conditions; and
- (b) the activities of the relevant classified trade are regulated by this Act or any other enactment.

## 17. Mauritius Revenue Authority Act amended

The Mauritius Revenue Authority Act is amended, in the First Schedule –

- (a) under the sub-heading “**Acts**” –
  - (i) in the item relating to the National Pensions Act, by deleting the words “under sections 17C to 17F”;
  - (ii) by inserting, in the appropriate alphabetical order, the following new items –
    - Employment Rights Act insofar as it relates to the collection and recovery of recycling fee
    - Human Resource Development Act insofar as it relates to the collection and recovery of levy
    - National Savings Fund Act insofar as it relates to the collection and recovery of contribution or recycling fee
- (b) under the sub-heading “**Regulations**”, by adding the following new items –
  - Investment Promotion (Mauritian Diaspora Scheme) Regulations 2015 insofar as it relates to regulation 9(4)
  - Investment Promotion (Property Development Scheme) Regulations 2015 insofar as it relates to regulation 17
  - Investment Promotion (Smart City Scheme) Regulations 2015 insofar as it relates to regulation 22(1)

## 18. Mauritius Standards Bureau Act amended

The Mauritius Standards Bureau Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –
  - “Director-General” has the same meaning as in the Mauritius Revenue Authority Act;
  - “importer” has the same meaning as in the Customs Act;



(b) in section 4(1), by inserting, after paragraph (e), the following new paragraph –

(ea) give, where appropriate, an electronic conformity report referred to in section 21A;

(c) by inserting, after section 21, the following new section –

**21A. Electronic conformity report**

(1) An importer of any controlled goods specified in the Schedule shall, in accordance with the guidelines, make an application to the Bureau for an electronic conformity report.

(2) (a) On receipt of an application from the importer, the Bureau shall request the Director-General to hand over to the representative of the Bureau, the goods or samples of the goods, as the Bureau may require, for examination, testing or analysis.

(b) On receipt of a request from the Bureau under paragraph (a), the Director-General shall promptly hand over the goods or samples of the goods, as the case may be, to the representative of the Bureau.

(3) The Bureau shall give an electronic conformity report to the Director-General on being satisfied that the conditions specified in the Schedule and the relevant guidelines issued by the Bureau have been complied with.

(4) An application made under subsection (1), a request made under subsection (2)(a) and an electronic conformity report given under subsection (2) shall be made or given, as the case may be, either electronically through the TradeNet or, in exceptional or unforeseen circumstances, in such other manner as the Director may determine.

(5) In this section –

“guidelines” means guidelines issued by the Bureau –

(a) setting out the requirements for, the applicable law relating to, and the procedure for, an application for an electronic conformity report;

(b) available for consultation at the Bureau; and

(c) posted on the website of the Bureau;

“TradeNet” has the same meaning as in the Customs Act.

- (d) by repealing section 33 and replacing it by the following section –

**33. Regulations**

(1) The Minister may, on the recommendation of the Council –

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

(2) Any regulations made under this section may provide for the levying of fees and charges.

(3) Any regulations made pursuant to the repealed section shall, on the commencement of this section, be deemed to have been made under this section.

- (e) by adding the Schedule set out in the First Schedule to this Act.

**19. Morcellement Act amended**

The Morcellement Act is amended –

- (a) by repealing section 5A;
- (b) in section 6 –
  - (i) in subsection (1), by inserting, after the words “the Board shall”, the words “subject to subsection (1B)(a),”;
  - (ii) by inserting, after subsection (1A), the following new subsection –

(1B) (a) Where an application is accompanied by a preliminary environmental report or an EIA licence, the Board shall forward the application, within a period of 3 weeks from its effective date, to the Minister with its recommendations.

(b) Notwithstanding subsection (1A), where the application is accompanied by a preliminary environmental report or an EIA licence, every member of the Board shall convey his stand on the application within 2 weeks of the effective date referred to in subsection (1), failing which he shall be deemed to have no objection to the issue of the letter of intent under subsection (2).

## 20. National Pensions Act amended

The National Pensions Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –

“Ministry” means the Ministry responsible for the subject of social security;

“officer” has the same meaning as in the Mauritius Revenue Authority Act;

- (b) in section 17 –

(i) in subsection (1)(a) and (b), by deleting the words “Minister, in such manner as may be prescribed” and replacing them by the words “Director-General, in such form and manner as the Director-General may determine”;

(ii) in subsection (5), by deleting the word “Minister” wherever it appears and replacing it by the word “Director-General”;

- (c) in section 17A(1)(a), by deleting the word “Minister” and replacing it by the word “Director-General”;

- (d) in section 17C(1), by repealing paragraph (a) and replacing it by the following paragraph –

(a) Subject to this section, an employer who is an individual and who employs an insured person who is in the domestic service may declare and pay his contributions under this Act and the National Savings Fund Act, in respect of a financial year, to the Director-General not later than 30 September immediately following that financial year, in such manner as the Director-General may determine.

- (e) in section 17D, by deleting the words “section 17C” wherever they appear and replacing them by the words “this Act”;

- (f) in section 17E –
- (i) by repealing subsection (1) and replacing it by the following subsection –
- (1) Notwithstanding section 3(3) of the Mauritius Revenue Authority Act, any contribution, including surcharge, collected by the Director-General under this Act shall be remitted to the Ministry –
- (a) in case payment of the contribution, including surcharge, is made electronically, not later than 2 working days from the date of the payment; or
- (b) in any other case, not later than 10 working days after the end of the month in which the payment of the contribution, including surcharge, is made.
- (ii) in subsection (2) –
- (A) by deleting the words “every financial year” and replacing them by the words “every month or financial year, as the case may be”;
- (B) in paragraph (b) –
- (I) by deleting the word “Minister” and replacing it by the word “Ministry”;
- (II) by adding the word “and”;
- (C) by repealing paragraph (c);
- (D) in paragraph (d), by deleting the words “the financial year” and replacing them by the words “every month or financial year, as the case may be”;

- (iii) by repealing subsection (3) and replacing it by the following subsection –

(3) The information kept under subsection (2) shall be forwarded by the Director-General to the Ministry –

- (a) in case payment of the contribution, including surcharge, is made electronically, not later than 2 working days from the date of the payment; or

- (b) in any other case, not later than 10 working days after the end of the month in which the payment of the contribution, including surcharge, is made.

- (g) in section 24(2)(b)(i) –

- (i) in sub subparagraph (A), by inserting, after the word “employer”, the words “or any other means of transport to which the employee is permitted to resort to by his employer”;

- (ii) by adding the following new sub subparagraph, the word “or” being deleted at the end of sub subparagraph (C) and the word “or” being added at the end of sub subparagraph (D)(III) –

- (E) on a working day –

- (i) during a temporary interruption of work duly authorised by his employer for the purpose of collecting his wages; or

- (ii) between his place of work and the place he usually receives his wages;

- (h) by inserting, after section 32, the following new section –

**32A. Collection and recovery of contribution by Director-General**

The Director-General shall, in relation to an insured person –

- (a) collect any contribution payable under sections 17, 17A and 18 and any surcharge payable under section 45A;
- (b) enforce payment of, and recover, any contribution, including surcharge, in the same manner as income tax is recoverable under Part XI of the Income Tax Act.

- (i) by repealing section 33 and replacing it by the following section –

**33. Duties of Ministry**

The Ministry shall –

- (a) pay to every person who is entitled to a benefit, the appropriate benefit determined in accordance with this Act; and
- (b) forward, at such intervals as may be prescribed, to every insured person a statement setting out the contributions the insured person has paid and the pension points which have accrued to him by virtue of the contributions so paid and calculated in accordance with paragraphs 1 and 2 of the Third Schedule.

- (j) in section 34A, by adding the following new subsections –

(3) Where the Director-General has reason to believe that an employer has not declared the amount of contribution payable under this Act, he may, by notice, claim from the employer the amount due together with any surcharge applicable.

(4) Where an employer has declared an amount of contribution payable under this Act, but failed to pay such amount in whole or in part, the Director-General shall claim from the employer the amount due together with any surcharge applicable.

(5) Where an employer fails to pay the contribution or surcharge payable under this section by the due date, the Director-General shall enforce payment of, and recover, any sum due in accordance with section 17D.

- (k) in section 45(2)(c), by deleting the word “Minister” and replacing it by the word “Director-General”;
- (l) in section 45A –
  - (i) in subsection (1), by deleting the word “Minister” and replacing it by the word “Director-General”;
  - (ii) in subsection (5), by deleting the word “Minister” wherever it appears and replacing it by the word “Director-General”;
- (m) in section 45B –
  - (i) in the heading, by deleting the words “**contributions, surcharge or**”;
  - (ii) in subsections (1) and (2), by deleting the words “contributions, surcharge or”;
- (n) in sections 45F and 45G, by inserting, after the words “Permanent Secretary”, the words “or the Director-General, as the case may be,”;
- (o) in section 45H(3), by inserting, after the word “Officer”, the words “or an officer”;
- (p) in section 45I(1), by deleting the words “Permanent Secretary” wherever they appear and replacing them by the word “Director-General”;
- (q) in section 45J, by inserting, after the words “Permanent Secretary” wherever they appear and replacing them by the words “or Director-General, as the case may be,”;–
- (r) in section 45K(1), by inserting, after the word “Minister”, the words “and Director-General”;
- (s) in section 48, by adding the following new subsections –
  - (6) Any contribution, including surcharge, which has not been paid to the Minister in respect of any month shall, on the commencement of this section, be due to the Director-General.

(7) The Permanent Secretary shall, on the commencement of this section, submit to the Director-General, a list of employers who were required to pay any contribution, levy or surcharge under this Act, the National Savings Fund Act or the Human Resource Development Act, but failed to pay such contribution, levy or surcharge, in whole or in part, at the commencement of this section, giving –

- (a) the full name of the employer;
- (b) the Business Registration Number (BRN) of the employer;
- (c) in case the employer is an individual, where the BRN is not available, the NIC number of the employer; and
- (d) the amount of contributions, levy and surcharge outstanding, stating, for each outstanding amount, the period to which it relates and the date it was payable.

## **21. National Savings Fund Act amended**

The National Savings Fund Act is amended –

- (a) in section 2 –
  - (i) by deleting the definition of “financial year” and replacing it by the following definition –

“financial year” means –

    - (a) before 1 July 2011, the period of 12 months ending on 30 June in any year;
    - (b) the period starting on 1 July 2011 and ending on 31 December 2011;
    - (c) between 1 January 2012 and 31 December 2014, the period of 12 months ending on 31 December in any year;
    - (d) the period starting on 1 January 2015 and ending on 30 June 2015; and



- (e) after 30 June 2015, the period of 12 months ending on 30 June in any year;
- (ii) by inserting, in the appropriate alphabetical order, the following new definitions –
  - “Director-General” has the same meaning as in the Mauritius Revenue Authority Act;
  - “officer” has the same meaning as in the Mauritius Revenue Authority Act;
  - “recycling fee” means the fee payable under section 47 of the Employment Rights Act;
- (b) in section 5A(1)(a), by deleting the word “Minister” and replacing it by the word “Director-General”;
- (c) in section 5B(1)(c), by deleting the words “payable under section 47 of the Employment Rights Act”;
- (d) in section 6, by repealing subsection (1) and replacing it by the following subsection –
  - (1) The Ministry shall –
    - (a) pay to every employee who is so entitled, a lump sum or such other sum as may be prescribed; and
    - (b) forward to every employee, at such intervals as may be prescribed, a statement setting out the contributions paid on his behalf.
- (e) in section 13(1), by inserting, after the word “Committee”, the words “, an officer”;
- (f) in section 15(2)(c), by deleting the word “Minister” and replacing it by the word “Director-General”;
- (g) in section 16(1), by deleting the word “Minister” and replacing it by the word “Director-General”;

(h) by repealing section 17 and replacing it by the following section –

**17. Collection and recovery of contribution or recycling fee by Director-General**

(1) The Director-General shall –

- (a) in relation to every employer, collect any contribution payable under sections 5 and 5A and any surcharge payable under section 16;
- (b) where applicable, collect any recycling fee; and
- (c) enforce payment of, and recover, any contribution, including surcharge, or recycling fee in the same manner as income tax is recoverable under Part XI of the Income Tax Act.

(2) Notwithstanding section 3(3) of the Mauritius Revenue Authority Act, any contribution, including surcharge, or recycling fee collected by the Director-General shall be remitted to the Minister –

- (a) in case payment of the contribution, including surcharge, or recycling fee is made electronically, not later than 2 working days from the date of the payment; or
- (b) in any other case, not later than 10 working days after the end of the month in which payment of the contribution, including surcharge, or recycling fee is made.

(3) The Director-General shall, for the purposes of subsection (1), keep appropriate records to ascertain, in respect of every month or financial year, as the case may be –

- (a) the amount of contribution, including surcharge, or recycling fee collected from every employer;
- (b) the amount of contribution, including surcharge, or recycling fee remitted to the Minister, in respect of every employer; and

- (c) the amount of contribution, including surcharge, or recycling fee unpaid by every employer, as at the end of every month or financial year, as the case may be.

(4) The information kept under subsection (3) shall be forwarded by the Director-General to the Minister –

- (a) in case payment of the contribution, including surcharge, or recycling fee is made electronically, not later than 2 working days from the date of the payment; or
- (b) in any other case, not later than 10 working days after the end of the month in which payment of the contribution, including surcharge, or recycling fee is made.

(5) Any contribution, including surcharge, or recycling fee which has not been paid to the Minister in respect of any month shall, on the commencement of this section, be due to the Director-General.

- (i) in sections 19 and 20, by inserting, after the words “Permanent Secretary”, the words “or Director-General, as the case may be,”;
- (j) in section 21(3), by inserting, after the word “Minister”, the words “or Director-General”;
- (k) in section 22, by inserting, after the words “Permanent Secretary” wherever they appear, the words “or Director-General”;

## **22. Notaries Act amended**

The Notaries Act is amended –

- (a) in section 9 –
  - (i) in subsection (1), by inserting, after paragraph (a), the following new paragraph –
    - (aa) Every notary shall submit to the Registrar-General, for registration, transcription or inscription, the notarial deed, and, where applicable, the appropriate form set out in the Sixth Schedule to the Transcription and Mortgage Act, duly filled in.

- (ii) in subsection (3), by inserting, after paragraph (a), the following new paragraph –

- (aa) The notary shall deliver, to the party to the deed, a certified copy or an authenticated copy of the deed "*expédition*", within 8 days from the date of the registration of the deed with the Registrar-General.

- (b) in section 21(2), by deleting the words "20 days" and replacing them by the words "8 days from the date of registration".

### **23. Plant Protection Act amended**

The Plant Protection Act is amended –

- (a) in section 19(1) –

- (i) by repealing paragraph (b) and replacing it by the following paragraph –

- (b) The NPPO shall, not later than 5 working days from the date of receipt of an application and on being satisfied that the requirements of the guidelines have been fulfilled, issue a plant import permit.

- (ii) in paragraph (d), by deleting the words ", the issue of a plant import permit and payment of the prescribed fee" and replacing them by the words "and the issue of a plant import permit";

- (b) in section 20(1), by deleting the word "shall" and replacing it by the word "may".

### **24. Registration Duty Act amended**

The Registration Duty Act is amended –

- (a) in section 2, by inserting, in the appropriate alphabetical order, the following new definitions –

- "Deed" has the same meaning as in section 3B of the Transcription and Mortgage Act;

- "summary" has the same meaning as in section 3B of the Transcription and Mortgage Act;

- (b) in section 36, by inserting, after subsection (2), the following new subsection –

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

- (c) in the First Schedule, in Part III, by adding the following new item –

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 Board of Investment may certify.

## **25. Sale of Immovable Property Act amended**

The Sale of Immovable Property Act is amended, in section 7, by adding the following new subsection, the existing provision being numbered as subsection (1) –

(2) The memorandum of seizure shall be accompanied by the appropriate summary specified in the Sixth Schedule to the Transcription and Mortgage Act, duly filled in.

## **26. Sugar Industry Efficiency Act amended**

The Sugar Industry Efficiency Act is amended, in the Fourth Schedule –

- (a) by deleting items 3 and 4;
- (b) in item 5, by deleting the words “State Land Development Company Ltd” and replacing them by the words “Landscape (Mauritius) Ltd”;
- (c) by adding the following new items –

9. The State Investment Corporation Ltd.

10. The Mauritius Multisports Infrastructure Ltd.

## **27. Transcription and Mortgage Act amended**

The Transcription and Mortgage Act is amended –

- (a) in section 2, in the definition of “MIPD”, by inserting, after the word “document”, the words “and every summary submitted under section 3B”;
- (b) by inserting, after section 3A, the following new section –

### **3B. Submission of summary**

(1) Every Deed presented for registration and transcription or inscription shall be accompanied by a summary, duly filled in.

(2) In this section –

- (a) “Deed” means any deed witnessing –
  - (i) the sale or transfer of an immovable property;
  - (ii) a mortgage or a charge;
  - (iii) a lease;
  - (iv) a crédit-bail; or
  - (v) a seizure;
- (b) “summary”, in respect of a Deed, means the appropriate form set out in the Sixth Schedule.

- (c) by adding the Sixth Schedule set out in the Second Schedule to this Act.

## **28. Commencement**

(1) Sections 5, 8, 9, 17, 20 and 21 shall come into operation on a date to be fixed by Proclamation.

(2) Section 26(a) and (b) shall be deemed to have come into operation on 1 December 2016.

## FIRST SCHEDULE

[Section 18(e)]

### SCHEDULE

[Section 21A]

#### CONTROLLED GOODS

HS Code	Description of goods	Conditions under which the goods should be imported
2523.21.00	Cement	Shall comply with MS 36-1:2006.
2523.29.00		
3917.31.00	- Tubes and hoses (other than tubes and hoses consisting of a metal reinforcement) for connecting liquefied petroleum gas (LPG) cylinders to domestic gas appliances.	Shall indelibly bear at each interval of not more than 50 centimetres the following inscriptions – (a) the mark of a national standards of a country of origin; (b) the identity of the manufacturer and the country of origin; (c) the date limit for use.  A valid certificate of conformity with national standards of the country of origin, issued by a recognised body, shall be submitted to Ministry prior to importation of tubes and hoses.
6506.10.10	- Motor-cyclists' helmets (crash helmets)	Each helmet shall be indelibly and clearly marked with the certification mark issued either by the national Bureau of standards or by a recognised standards institution in the country of origin.

8407.21.10 - Outboard  
 8407.21.20 motors (above  
 8407.21.90 15 HP)  
 (imported by  
 traders other  
 than those  
 imported on  
 account of the  
 Police  
 department)

(1) Exhaust emission requirements

Shall be designed, constructed and assembled so that when in normal use, emissions shall not exceed the limit values obtained from the following table –

Type	Carbon monoxide CO = A + B/PN <sup>n</sup>			Hydrocarbons HC = A + B/PN <sup>n</sup>			Nitrogen oxides NO <sub>x</sub>
	A	B	n	A	B	n	
Two-stroke spark ignition	150.0	600.0	1.0	6.0	50.0	0.75	15.0
Four-stroke spark ignition	150.0	600.0	1.0	6.0	50.0	0.75	15.0
Compression ignition	5.0	0	0	1.5	2.0	6.0	9.8

Where A, B and n are constants in accordance with the table, PN is the rated engine power in kW and the exhaust emissions are measured in accordance with the harmonised standards.

(2) Noise emission requirements

Craft/boat with outboard motor shall be designed, constructed and assembled so that the noise emissions shall not exceed the limit values in the following table –

Single engine power in kW	Maximum sound pressure level = LpASmax in dB
11 < PN ≤ 40	72
PN > 40	75

Where PN = rated engine power in kW at rated speed and LpASmax = maximum sound pressure level in dB



- |            |  |       |  |       |  |
|------------|--|-------|--|-------|--|
| 84.81      | - Low pressure, non-adjustable regulators for use with butane and liquefied petroleum gas (LPG) – specifications | (1)   | A recent certificate of conformity to MS 147:2008 or EN 12864 or its equivalent issued by an accredited laboratory shall be submitted.   |       |  |
|            |  | (2)   | A certificate from the Mauritius Standards Bureau certifying compliance with the standard referred to in paragraph (1) shall be obtained prior to the clearance of the goods from Customs. |       |  |
|            |  | (3)   | A sample of the item shall be submitted for the examination by the Mauritius Standards Bureau or any accredited laboratory prior to the clearance of the goods from Customs.               |       |  |
| 8516.10.00 | - Electric water heaters and immersion heaters and parts thereof   | (1)   | Shall comply with the international standards IEC 60335-1, IEC 60335-2-21, IEC 60335-2-35 or any other equivalent standard.  |       |  |
|            |  | (2)   | A certificate from the Mauritius Standards Bureau attesting compliance with the standards referred to in paragraph (a) shall be obtained prior to the clearance of the goods from Customs. |       |  |
| 8536.20.00 | - Automatic circuit breakers with residual current devices < 1000 V  | } (1) | Shall comply with the international standards BS EN 61008, BS EN 61009, IEC 61008 or IEC 61009 or any other equivalent standard.   |       |  |
| 8536.50.10 | - Residual current switches < 1000V ( <i>interrupteur différentiel</i> )   |       |  | } (2) | A certificate from the Mauritius Standards Bureau attesting compliance with the standards referred to in paragraph (a) shall be obtained prior to the clearance of the goods from Customs. |
| 8536.90.10 | - Leakage modules < 1000 V   |       |  |       |  |

85.44 - Electric cables insulated with plastic materials Shall comply with MS 17 and MS 113.

Armoured electric cables Shall comply with MS 101.

9613.10.00 - Pocket lighters, gas fuelled, non-refillable (1) Shall comply with the international standard ISO 9994 or any other equivalent standard.

9613.20.00 - Pocket lighters, gas fuelled, refillable (2) A recent certificate of conformity with the international standard ISO 9994 or any other equivalent standard, should be submitted to the Bureau prior to the clearance of the goods from Customs.

**SECOND SCHEDULE**

[Section 27(c)]

**SIXTH SCHEDULE**

[Section 3B]

**SUMMARY**

<p><b>Summary Form A – sale/transfer of property</b></p>	<p><b>For official use only</b> Title no. .... Barcode .....</p>
<p><b>Application details</b></p>	
Nature of transaction	..... .....
Date of deed (dd/mm/yyyy)	..... .....
Name of notary	..... .....
<p><b>Vendor's/transferor's details</b></p>	
Surname ( <i>in block letters</i> )	..... .....
Name	..... .....
Name of corporate body ( <i>in block letters</i> )	..... .....
NIC no./BRN	..... .....
Address	
(1) District	..... .....
(2) Village/town	..... .....
(3) Street	..... .....

<b>Purchaser's/transferee's details</b>	
Surname <i>(in block letters)</i>	..... .....
Name	..... .....
Name of corporate body <i>(in block letters)</i>	..... .....
NIC no./BRN	..... .....
Address	
(1) District	..... .....
(2) Village/town	..... .....
(3) Street	..... .....
<b>Property details</b>	
Extent of property (m <sup>2</sup> )	.....
	PIN .....
Property description	..... .....
Property address	
(1) District	..... .....
(2) Village/town	..... .....
(3) Street	..... .....
<b>Value of property</b>	
Value of property <i>(consideration declared)</i>	..... Currency .....
Real value of property	..... Currency .....
<b><i>Situation hypothecaire</i></b>	

<p style="text-align: center;"><b>Subrogation/loan on the property purchased (if any)</b></p>	
Name of creditor <i>(in block letters)</i>  NIC no./BRN  Address (1) District  (2) Village/town  (3) Street	<p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>
Amount of loan	<p>.....</p> <p>.....</p>
Date of settlement of loan	<p>.....</p> <p>.....</p>
<p>.....</p> <p>Date</p>	<p>.....</p> <p>Signature</p>
<p><b>Summary Form B – Mortgage deeds/instrument of charges</b></p>	<p><b>For official use only</b></p> <p>Title no. ....</p> <p>Barcode ....</p>
<p><b>Application details</b></p>	
Nature of transaction  Date of deed (dd/mm/yyyy)  Name of notary/financial institution:	<p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>
<p><b>Creditor's details</b></p>	
Name of corporate body <i>(in block letters)</i>  Surname <i>(in block letters)</i> Name	<p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>

NIC no./BRN	.....
Address	.....
(1) District	.....
(2) Village/town	.....
(3) Street	.....

**Debtor's details**

Name of corporate body <i>(in block letters)</i>	.....
Surname <i>(in block letters)</i>	.....
Name	.....
NIC no./BRN	.....
Address	.....
(1) District	.....
(2) Village/town	.....
(3) Street	.....

**Amount of loan**

Amount	.....
Currency	.....

**Mortgage/charge details**

Details	.....
	.....
	.....
	.....

**Mortgaged/charged property**

Extent of property (m <sup>2</sup> )	.....
PIN	.....

Property description	.....	
Property address	.....	
(1) District	.....	
(2) Village/town	.....	
(3) Street	.....	
Title no.	.....	
<b>Information related to mortgage/charge</b>		
<i>Concurrence de rang</i>	.....	
<i>Cession de priorité</i>	.....	
Date of settlement	.....	
..... Date	..... Signature	
<b>Summary Form C – Lease</b>		<b>For official use only</b>
		Title no. ....
		Barcode .....
<b>Application details</b>		
Nature of transaction	.....	
Date of Deed (dd/mm/yyyy)	.....	
Applicant (notary/individual/corporate body/Govt of Mauritius)	.....	
<b>Lessor's details</b>		
Surname ( <i>in block letters</i> )	.....	
Name	.....	

Name of corporate body: .....  
*(in block letters)* .....

NIC no./BRN .....  
 .....

Address

(1) District .....  
 .....

(2) Village/town .....  
 .....

(3) Street .....  
 .....

**Lessee's details**

Surname *(in block letters)* .....  
 .....

Name .....  
 .....

Name of corporate body  
*(in block letters)* .....  
 .....

NIC no./BRN .....  
 .....

Address

(1) District .....  
 .....

(2) Village/town .....  
 .....

(3) Street .....  
 .....

**Details of leased property**

Extent of property (m<sup>2</sup>) .....  
 PIN .....

Property description .....  
 .....

Property address

(1) District .....  
 .....



(2) Village/town	.....	
	.....	
(3) Street	.....	
	.....	
<b>Duration of lease</b>		
Fixed/unlimited	.....	
	.....	
<b>Rental value</b>		
Total rental value of lease	.....	
	Currency .....	
Charges	.....	
	Currency .....	
..... Date	..... Signature	
<b>Summary Form D – <i>Crédit-bail</i></b>		<b>For official use only</b>
		Title no. ....
		Barcode .....
<b>Application details</b>		
Nature of transaction	.....	
	.....	
Date of Deed (dd/mm/yyyy)	.....	
	.....	
Name of financial institution	.....	
	.....	
<b><i>Crédit-bailleur's details</i></b>		
Name of corporate body: <i>(in block letters)</i>	.....	
	.....	
Surname <i>(in block letters)</i>	.....	
	.....	
Name	.....	
	.....	
NIC no./BRN	.....	
	.....	

Address	
(1) District	..... .....
(2) Village/town	..... .....
(3) Street	..... .....
<b>Crédit-preneur's details</b>	
Name of corporate body <i>(in block letters)</i>	..... .....
Surname <i>(in block letters)</i>	..... .....
Name:	..... .....
NIC no./BRN	..... .....
Address	
(1) District	..... .....
(2) Village/town	..... .....
(3) Street	..... .....
<b>Amount of crédit-bail</b>	
Amount	.....
	Currency .....
<b>Crédit-bail details</b>	
Details	..... ..... ..... .....
<b>Leased property details</b>	
Property (*Movable/*immovable)	..... PIN .....
Property description	.....

Property address	.....
(1) District	..... .....
(2) Village/town	..... .....
(3) Street	..... .....
Title no.	..... .....
<b>Information related to <i>crédit-bail</i></b>	
Concurrence de rang	..... .....
Cession de priorité	.....
Date of settlement	.....
..... Date	..... Signature
<b>Summary Form E – seizure</b>	<b>For official use only</b>
	Title no. .... Barcode .....
<b>Application details</b>	
Nature of transaction	..... .....
Date of Deed (dd/mm/yyyy)	..... .....
Name of Attorney	..... .....
<b>Plaintiff's details</b>	
Surname ( <i>in block letters</i> )	..... .....
Name	..... .....
Name of corporate body ( <i>in block letters</i> )	..... .....

NIC no./BRN	.....
Address	.....
(1) District	.....
(2) Village/town	.....
(3) Street	.....

**Respondent's details**

Surname: <i>(in block letters)</i>	.....
Name	.....
Name of corporate body <i>(in block letters)</i>	.....
NIC no./BRN	.....
Address	.....
(1) District	.....
(2) Village/town	.....
(3) Street	.....

**Property details**

Extent of property (m <sup>2</sup> )	.....
PIN	.....
Property description	.....
Property address	.....
(1) District	.....
(2) Village/town	.....
(3) Street	.....

.....	
<b>Seizure details</b>	
Mortgage/Charge title no.	..... .....
Date of presentation of seizure (dd/mm/yyyy)	..... .....
..... <b>Date</b>	..... <b>Signature</b>

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