

THE ECONOMIC AND FINANCIAL MEASURES (MISCELLANEOUS PROVISIONS) BILL
(No. XVI of 2011)

Explanatory Memorandum

The main object of this Bill is to provide for the implementation of measures announced in the Budget Speech 2011 relating to economic and financial matters and for related matters.

2. Opportunity has been taken to amend various Acts to provide for –

- (a) the standardisation of documents for registration, inscription and transcription in the context of the implementation of the LAVIMS project whereby these documents will be scanned and saved in the Digital Cadastral Database (DCDB) kept and maintained by the Ministry responsible for the subject of land surveys;
- (b) the imposition of registration duty on the higher of 25 per cent of the value of an immovable property or the actual amount paid upon registration of a document under private signature in respect of that property, the remaining duty being payable upon presentation of the deed of transfer in respect of that immovable property for registration;
- (c) the imposition of a graduated penalty rate based on the extent of undervaluation of an immovable property so as to alleviate the hardship suffered by taxpayers and the difficulties encountered by the Registrar-General to recover arrears of revenue. The penalty will henceforth be 0, 20 or 50 per cent, depending on the extent of undervaluation, instead of the present penalty rate of 100 per cent;
- (d) the Bank of Mauritius to have the power to request any institution offering credit or any utility body to participate in the Credit Information Bureau, for the Bank itself to participate therein and to furnish to the Bureau credit information on credit facilities granted to members of the staff of the Bank and for the time limit for financial institutions to transfer to the Bank monies which have been left untouched and not reclaimed in customer deposit accounts to be reduced from 10 to 7 years;
- (e) the implementation of the PRB Report 2008 relating to the Civil Service Family Protection Scheme for public officers, judges and members of the Assembly;
- (f) companies under the Protected Cell Companies Act to apply the solvency test to the individual cell rather than to the whole company and for better provision for the identification of a company's auditor, the signing partner of an audit firm or an audit firm in auditor's reports and for every non-public interest entity to prepare its financial statements in accordance with IFRS for SMEs;
- (g) a better definition of "financial institution" for the purposes of the Dangerous Drugs Act and the Financial Intelligence and Anti-Money Laundering Act, for the Director of Public Prosecutions and the Registrar of Associations to be represented on the National Committee for Anti-Money Laundering and Combating the Financing of Terrorism, and for the Financial Intelligence Unit to issue guidelines to members of the relevant professions or occupations on measures to combat money laundering or financing of terrorism that are in force in jurisdictions having standards comparable to Mauritius;

- (h) a clarification for income tax purposes, of the definition of “foreign source income” by clearly stating that it includes income derived by corporations holding a Global Business Licence and for the effective date of the coming into operation of the exemption provisions relating to gains on immovable property to be 1 January 2011;
- (i) better provision for the levying of annual fees in respect of insurance salespersons and for non-compliance, and for widening the term ‘associate’ to include a person acting in concert for the purposes of takeovers in the securities business;
- (j) the facilitation of the administration of payment of stamp duty, by providing that stamp duty should be paid in the same foreign currency as that used by the purchaser of a property under the Real Estate Development Scheme for payment of his registration duty. Similar provision has been made for the payment of fees under the Transcription and Mortgage Act; and
- (k) the Permanent Secretary of the Ministry responsible for the subject of social integration and economic empowerment to become a member of the National Economic and Social Council.

P. K. JUGNAUTH

*Vice-Prime Minister, Minister of Finance
and Economic Development*

01 July 2011

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ARRANGEMENT OF CLAUSES

Clause

- 1. Short title
- 2. Affidavits of Prescription Act amended
- 3. Bank of Mauritius Act amended
- 4. Banking Act amended
- 5. Building Act amended
- 6. Civil Service Family Protection Scheme Act amended
- 7. Code Civil Mauricien amended
- 8. Companies Act amended
- 9. Dangerous Drugs Act amended
- 10. Environment Protection Act amended
- 11. Financial Intelligence and Anti-Money Laundering Act amended
- 12. Fisheries and Marine Resources Act amended
- 13. Income Tax Act amended
- 14. Inscription of Privileges and Mortgages Act amended
- 15. Insurance Act amended
- 16. Land (Duties and Taxes) Act amended

17. Local Government Act amended
18. Local Government Act 2003 amended
19. Maritime Zones Act amended
20. Mauritius Revenue Authority Act amended
21. Morcellement Act amended
22. National Economic and Social Council Act amended
23. Notaries Act amended
24. Planning and Development Act amended
25. Registration Duty Act amended
26. Securities Act amended
27. Stamp Duty Act amended
28. Statistics Act amended
29. Sugar Industry Efficiency Act amended
30. Transcription and Mortgage Act amended
31. Trusts Act amended
32. Commencement

A BILL

**To provide for the implementation of measures announced
in the Budget Speech 2011 relating to economic and financial matters,
and for other miscellaneous economic and financial measures and for related matters**

ENACTED by the Parliament of Mauritius, as follows –

1. Short title

This Act may be cited as the Economic and Financial Measures (Miscellaneous Provisions) Act 2011.

2. Affidavits of Prescription Act amended

The Affidavits of Prescription Act is amended –

- (a) in section 3, by repealing paragraph (ba) and replacing it by the following paragraph –
 - (ba) unless –
 - (i) in respect of the party alleged to have acquired the immovable property by prescription, the affidavit contains –
 - (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 XXXXXXXXXXXXXXXX (14 characters);
 - (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 Registration 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, the affidavit contains –
- (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 Xm² up to 2 decimal places and the nature and description of the building, if any, on it; and
 - (C) the value of the property in format Rs X;
- (iii) with respect to the drawing of the affidavit –
- (A) the typeface is “Cambria” in regular style and has font size of 12 point and the affidavit is printed on A4 size paper of not less than 90 grams;
 - (B) every page is 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 is 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 is in format DD/MM/YYYY;
 - (D) it does not contain any abbreviation, interlineation or superscription, and any word erased or scratched out has to remain legible;
 - (E) on the recto of every sheet, there is a blank margin of 3 centimetres on the left and one centimetre on the top, right and bottom except on the first and last sheets, where the top margin is to be 10 centimetres;
 - (F) on the verso of every sheet, there is a blank margin of 3 centimetres on the right and one centimetre on the top, left and bottom;
 - (G) the marginal entry is made on the last page; and

- (H) where it contains marginal corrections which may be handwritten or words which have been erased or scratched out, it contains a certificate, to which the person filling the original shall affix his signature or his initials, setting out the number of marginal corrections made and the number of words erased or scratched out.
- (b) in section 9, by adding the following new subsections, the existing provision being numbered (1) accordingly –
 - (2) Every affidavit shall be transcribed by saving a scanned copy of the original in the Digital Cadastral Database (DCDB) kept and maintained in electronic form by the Ministry responsible for the subject of land surveys.
 - (3) The Conservator shall be responsible for the transcription of every affidavit in the manner specified in subsection (2).

3. **Bank of Mauritius Act amended**

The Bank of Mauritius Act is amended –

- (a) in section 26(4) –
 - (i) in paragraph (b), by deleting the word “or”;
 - (ii) in paragraph (c), by deleting the full stop and replacing it by the words “; or”;
 - (iii) by adding the following new paragraph –
 - (d) the disclosure of any information or data by the Bank to Statistics Mauritius to enable the Director of Statistics to discharge, or assist him in discharging, any of his functions under the Statistics Act.
- (b) in section 52 –
 - (i) in subsection (1), by deleting the words “and utility companies” and replacing them by the words “or utility body”;
 - (ii) by inserting, after subsection (1), the following new subsections –
 - (1A) Any institution offering credit including leasing facilities and hire purchase, or any utility body, may be required by the Bank to become a participating institution of the Credit Information Bureau.
 - (1B) Notwithstanding section 26, the Bank shall participate in the Credit Information Bureau and furnish to it, at such time and in such manner as may be required by the Credit Information Bureau, such credit information on credit facilities granted to members of the staff of the Bank.

(iii) by inserting, after subsection (5), the following new subsection –

(5A) Paragraphs (a) and (b) of subsection (5) shall apply to an institution or utility body which fails to comply with a requirement under subsection (1A) as they would apply to a participating institution.

4. Banking Act amended

The Banking Act is amended –

- (a) in section 59(1), by deleting the figure “10” and replacing it by the figure “7”;
- (b) in section 64, by repealing subsection (14) and replacing it by the following subsection –

(14) Nothing in this section shall preclude the disclosure of information by the central bank, under conditions of confidentiality –

- (a) to a central bank or any other entity or agency, by whatever name called, which performs the functions of a central bank in a foreign country for the purpose of assisting it in exercising functions corresponding to those of the central bank under this Act;
- (b) to Statistics Mauritius, to enable the Director of Statistics Mauritius to discharge, or assist him in discharging, any of his functions under the Statistics Act.

5. Building Act amended

The Building Act is amended by inserting, after section 7, the following new section –

7A. Building and Land Use Permit under LPES

Notwithstanding this Act and section 98 of the Local Government Act 2003, an application for a Building and Land Use Permit by a person registered under section 40F of the Planning and Development Act shall be made through the LPES Technical Committee in accordance with section 40D(2) of that Act.

6. Civil Service Family Protection Scheme Act amended

The Civil Service Family Protection Scheme Act is amended –

- (a) in section 2(1) –
 - (i) in the definition of “annual salary”, in paragraph (d), by repealing subparagraphs (i) and (ii) and replacing them by the following subparagraphs –
 - (i) the annual salary payable to a member immediately before he ceases to be a member; or

- (ii) the annual salary of the highest office established by the Constitution and held by him at any time while he was a member,

whichever is the higher;

- (ii) in the definition of “basic unreduced pension”, in paragraph (b), by inserting, after the words “date of his death”, the words “, the date the contributor opts to cease to contribute”;

- (iii) by deleting the definition of “contribution” and replacing it by the following definition –

“contribution” means the contribution required to be made by a public officer, an employee or a member of the Assembly, as the case may be, under this Act;

- (iv) in the definition of “contributory service”, in paragraph (a), by deleting the words “period of leave without pay” and replacing them by the words “period of leave with half pay or without pay, subject to section 17,”;

- (b) in section 16(1) –

- (i) in paragraph (a), by inserting, after the words “age of 65”, the words “or, in the case of a Judge, the age of 67”;

- (ii) by deleting the words “annual” and “Schedule” and replacing them by the words “monthly” and “First Schedule” respectively;

- (c) in section 18, by repealing subsection (2);

- (d) in section 20(1), by deleting the words “annual” and “Schedule” and replacing them by the words “monthly” and “First Schedule” respectively;

- (e) in section 25 –

- (i) in subsection (1) –

- (A) by deleting the words “Subject to subsection (3), there” and replacing them by the word “There”;

- (B) by repealing paragraph (a) and replacing it by the following paragraph –

- (a) he has never contracted marriage and no pension is payable in respect of those contributions at the time he ceases to be a public officer or an employee, as the case may be; or

- (C) in paragraph (b), by deleting the words “that contribution” and replacing them by the words “those contributions”;

- (D) in paragraph (c), by deleting the words “the latter’s contribution.” and replacing them by the words “the latter’s contributions; or”;

- (E) by adding the following new paragraph –
 - (d) he has opted to cease to contribute to the Scheme on reaching the age of 60 and no pension is payable in respect of those contributions.
- (ii) by repealing subsection (3);
- (f) in section 30 –
 - (i) in paragraph (b), by deleting the figure “50” and replacing it by the figure “55”;
 - (ii) by adding the following new subsection, the existing provision being numbered (1) accordingly –
 - (2) Notwithstanding subsection (1), the minimum monthly pension payable to a relative of the contributor shall be –
 - (a) as specified in the Second Schedule; and
 - (b) adjusted by any yearly compensation awarded by the Government.
- (g) in section 36(2), by deleting the figure “16” and replacing it by the figure “18”;
- (h) in the Schedule, by deleting the heading “**SCHEDULE**” and replacing it by the heading “**FIRST SCHEDULE**”;
- (i) by adding the Second Schedule set out in the First Schedule to this Act.

7. Code Civil Mauricien amended

The Code Civil Mauricien is amended –

- (a) in article 2201-4, by deleting the words “sur papier timbré”;
- (b) in article 2201-5, by deleting the words “Tous les registres du conservateur sont en papier timbré, cotés et paraphés à chaque page par première et dernière, par l’un des juges de la Cour Suprême”;
- (c) in article 2202-10, by deleting the words “deux exemplaires originaux” and replacing them by the words “un exemplaire”.

8. Companies Act amended

The Companies Act is amended –

- (a) in section 6 –
 - (i) in subsection (1), by inserting, after the words “this Act”, the words “but subject to subsection (5)”;

- (ii) by adding the following new subsection –
 - (5) A company incorporated or registered under the Protected Cell Companies Act shall apply the solvency test to each of its cells.
- (b) in section 52(5), by inserting, after the word “fund”, the words “or investment company”;
- (c) in section 205, by inserting, after subsection (2), the following new subsection –
 - (2A) (a) Where an auditor practising on his own account makes the report under subsection (1), he shall, under his signature, specify –
 - (i) his name; and
 - (ii) beside his name, the words “Licensed by FRC”.
 - (b) Where an audit firm makes the report under subsection (1), its signing partner shall, under his signature, specify –
 - (i) his name;
 - (ii) beside his name, the words “Licensed by FRC”; and
 - (iii) the name of the audit firm.
 - (c) In paragraphs (a) and (b), “FRC” means the Financial Reporting Council established under the Financial Reporting Act.
- (d) in section 211, by adding the following new subsection –
 - (5) Notwithstanding subsection (2), a private company, other than a small private company, or public company, which does not qualify as a public interest entity as defined in the Financial Reporting Act may prepare its financial statements in accordance with the International Financial Reporting Standards for SMEs, issued by the International Accounting Standards Board.
- (e) in section 214, by adding the following new subsection –
 - (8) Notwithstanding subsection (2), any group of companies which does not qualify as a public interest entity under the Financial Reporting Act may prepare its group financial statements in accordance with the International Financial Reporting Standards for SMEs, issued by the International Accounting Standards Board.
- (f) in section 290(2) –
 - (i) by lettering the existing provision as paragraph (a);
 - (ii) by adding the following new paragraph –
 - (b) In paragraph (a), “administrator” includes a director or such other person as may be appointed by the Board of directors.

9. Dangerous Drugs Act amended

The Dangerous Drugs Act is amended, in section 2, by deleting the definition of “financial institution” and replacing it by the following definition –

“financial institution” means –

- (a) a bank, non-bank deposit taking institution, or cash dealer, licensed or required to be licensed under the Bank of Mauritius Act;
- (b) an institution, or a person, licensed or required to be licensed under the Insurance Act or the Securities Act;
- (c) a management company, or registered agent, licensed or required to be licensed under the Financial Services Act.

10. Environment Protection Act amended

The Environment Protection Act is amended by inserting, after section 19, the following new section –

19A. EIA licence under LPES

Notwithstanding this Act, an application for an EIA licence by a person registered under section 40F of the Planning and Development Act shall be made through the LPES Technical Committee in accordance with section 40D(2) of that Act.

11. Financial Intelligence and Anti-Money Laundering Act amended

The Financial Intelligence and Anti-Money Laundering Act is amended –

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

“financial institution” means an institution, or a person, licensed or registered or required to be licensed or registered under –

- (a) section 14 or 77 of the Financial Services Act;
 - (b) the Insurance Act; or
 - (c) the Securities Act;
- (b) in section 10 –
 - (i) in subsection (2), by inserting, after paragraph (b), the following new paragraph –
 - (ba) issue guidelines to members of the relevant professions or occupations on measures to combat money laundering or financing of terrorism that are in force in jurisdictions having standards comparable to Mauritius;

(ii) by adding the following new subsection –

(3) Any institution to which, or person to whom, guidelines are issued under subsection (2)(ba) or (c) shall comply with those guidelines.

(c) in section 13(2), by inserting, after the words “the Director may,” the words “notwithstanding section 300 of the Criminal Code or any other enactment,”;

(d) in section 19A(2), by inserting, after paragraph (c), the following new paragraphs –

(d) the Director of Public Prosecutions or his representative;

(e) the Registrar of Associations or his representative;

12. Fisheries and Marine Resources Act amended

The Fisheries and Marine Resources Act is amended –

(a) by repealing section 8A and replacing it by the following section –

8A. Fish farming zones and fish farming industry

Notwithstanding any other enactment, the areas of the sea specified in the First Schedule shall, for the purposes of this Part, be used to develop a fish farming industry in respect of such fish farming activities as may be prescribed.

(b) in section 70(1)(c), by inserting, after the words “8B(1)”, the words “(a), (b) and (c)”;

(c) in section 74(1) –

(i) in paragraph (za), by deleting the word “and”;

(ii) in paragraph (zb), by deleting the full stop and replacing it by a semicolon;

(iii) by adding the following new paragraph –

(zc) amending the Schedules.

13. Income Tax Act amended

The Income Tax Act is amended –

(a) in section 2, in the definition of “foreign source income”, in paragraph (b)(i), by inserting, after the word “non-residents”, the words “or corporations holding a Global Business Licence under the Financial Services Act”;

(b) in section 154, by inserting, after subsection (2), the following new subsection –

(2A) Notwithstanding subsection (2)(d), no officer shall disclose the name of an individual.

- (c) in section 161A, by adding the following new subsection –

Effective date of items 18 to 23 in Sub-Part C of Part II of Second Schedule

(38) Notwithstanding any enactment, items 18 to 23 in Sub-part C of Part II of the Second Schedule shall be deemed to have had effect on 1 January 2011.

14. Inscription of Privileges and Mortgages Act amended

The Inscription of Privileges and Mortgages Act is amended –

- (a) in section 3 –

- (i) in subsection (1)(a), by deleting the words “the original or a certified copy of the deed or of the judgment” and replacing them by the words “the original deed or judgment or a certified copy of the judgment”;
- (ii) by repealing subsections (2), (3) and (4) and replacing them by the following subsections –

(2) The applicant shall annex to such deed, judgment or certified copy of judgment, a memorandum (*bordereau*) in the form set out in the Schedule, which shall contain and have, with respect to the drawing of the memorandum (*bordereau*) requesting the inscription –

- (a) the typeface “Cambria” in regular style and font size of 12 point, printed on A4 size paper of not less than 90 grams;
- (b) every page 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 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 in format DD/MM/YYYY;
- (d) no abbreviation, interlineation, superscription and any word erased or scratched out has to remain legible;
- (e) on the recto of every sheet, a blank margin of 3 centimetres on the left and one centimetre on the top, right and bottom except that on the first and last sheets, the top margin shall be 10 centimetres;
- (f) on the verso of every sheet, a blank margin of 3 centimetres on the right and one centimetre on the top, left and bottom;
- (g) the marginal entry at the end of the content of the memorandum (*bordereau*);

- (h) all annexes at the end of the original deed and numbered consecutively 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
 - (i) where it contains marginal corrections which may be handwritten and words erased or scratched out, a certificate, to which the person filling the original shall affix his signature or his initials, setting out the number of marginal corrections made and the number of words erased or scratched out.
- (3) The memorandum (*bordereau*) shall be signed by the applicant.
- (4) (a) Where the applicant has not made use of the memorandum (*bordereau*) referred to in subsection (2), the Conservator of Mortgages shall nevertheless take the inscription which shall be valid and effectual, but the Conservator of Mortgages shall require the applicant, by registered letter, to substitute for the irregular memorandum (*bordereau*) a new memorandum (*bordereau*) in accordance with subsection (2) within 15 days of the date of the registered letter
- (b) Where a requirement is made under paragraph (a), the applicant shall comply with the requirement.
- (iii) in subsection (5), by deleting the words “100 rupees” and replacing them by the words “5,000 rupees”;
 - (iv) by repealing subsections (6) and (7) and replacing them by the following subsections –
- (6) Notwithstanding this section, the Conservator of Mortgages may, in special circumstances and in his absolute discretion, allow the memorandum (*bordereau*) referred to in subsection (2) to be drawn up on such paper as may be selected by the applicant and a scanned copy shall be saved in the Digital Cadastral Database (DCDB) kept and maintained in electronic form by the Ministry responsible for the subject of land surveys.
- (7) (a) Subject to paragraph (b), the memorandum (*bordereau*) shall contain –
- (i) in respect of each creditor –
 - (A) his first name or first names, in small letters, followed by his surname in capital letters, his National Identity Card Number, where available, in format XXXXXXXXXXXXXXXX (14 characters) and, where applicable, a scanned image of a recent passport-sized photograph of him, printed thereon;

- (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 Registration 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;
 - (E) where applicable, his business registration number under the Business Registration Act in format XXXXXXXXXX (9 characters); and
 - (F) where the creditor is a partnership, *société*, company or body corporate, its trade name or corporate name, its principal place of business and the domicile elected by the creditor;
- (ii) in respect of each debtor –
- (A) his first name or first names, in small letters, followed by his surname in capital letters, his National Identity Card Number, where available, in format XXXXXXXXXXXXXXXX (14 characters) and, where applicable, a scanned image of a recent passport-sized photograph of him, printed thereon;
 - (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;
 - (E) where applicable, his business registration number under the Business Registration Act in format XXXXXXXXX (9 characters);
 - (F) where the inscription is to be known in respect of the property of a deceased person, such designation of that person as will enable the Conservator of Mortgages to ascertain who he was; and
 - (G) where the debtor is a partnership, *société*, company or body corporate, its trade name or corporate name, and its principal place of business;
- (iii) the date and nature of the title deed giving rise to the privilege or mortgage, or, where the applicant is exempted by law from the obligation of producing a title deed, the ground and nature of the claim;
 - (iv) the amount of the claim in principal and accessories, in format Rs X, and the date when it becomes due, and unless the applicant is exempted by law, an estimate of the annuities, charges and undetermined rights, and where the rights are contingent or conditional, a brief indication of the event or the condition upon which the claim depends; and
 - (v) an indication of the nature and situation of the property over which the applicant intends maintaining his privilege or mortgage –
 - (A) the address of the property, the Parcel Identification Number (PIN) where available;
 - (B) the area of land mortgaged or charged in format Xm² up to 2 decimal places and the nature and description of the building, if any, on it; and

(C) the title of ownership of the property mortgaged or charged.

(b) (i) Paragraph (a)(i)(E) shall not apply in the case of a legal mortgage.

(ii) Unless there is an agreement to the contrary, a legal mortgage, when inscribed, shall comprise, and apply to, all the immovable property of the debtor.

(v) in subsection (8)(a), by deleting the words “any memorandum” and replacing them by the words “the memorandum”;

(vi) in subsection (9), by deleting the words “a memorandum” and replacing them by the words “the memorandum”;

(b) in section 4 –

(i) by repealing subsection (1) and replacing it by the following subsection –

(1) The Conservator of Mortgages shall record, on the prescribed register, the fact that the memorandum (*bordereau*) referred to in section 3 has been produced to him and he shall return to the applicant applying for the inscription the original deed or judgment or certified copy of the deed or judgment giving rise to the privilege or mortgage, together with the memorandum (*bordereau*) on which he shall record the date it was produced to him and the volume in which, and the number under which, the memorandum (*bordereau*) has been filed at the Mortgages Office, scanned and saved in the Digital Cadastral Database (DCDB) kept and maintained in electronic form by the Ministry responsible for the subject of land surveys.

(ii) by inserting, after subsection (1), the following new subsections –

(1A) The memorandum (*bordereau*) shall be filed at the Mortgages Office, scanned and saved in the DCDB referred to in subsection (1).

(1B) The Conservator shall be responsible for the filing of every memorandum (*bordereau*) in the manner specified in subsection (1A).

(c) in section 6 –

(i) in subsection (1), by deleting the words “2 memoranda (*bordereaux*)” and replacing them by the words “a memorandum (*bordereau*)”;

(ii) in subsection (2), by repealing paragraph (a) and replacing it by the following paragraph –

(a) the first name or first names of the creditor in small letters followed by his surname in capital letters, his occupation and domicile and the domicile elected by him or for him, if any, drawn up in the manner described in section 3(7)(a)(i);

15. Insurance Act amended

The Insurance Act is amended by repealing section 76 and replacing it by the following section –

76. Annual fee for insurance salespersons

(1) The Commission may, in respect of every insurance salesperson, levy such annual fee as may be specified in FSC Rules.

(2) The annual fee shall be paid by the insurer or insurance agent, as the case may be, by such date as may be specified in FSC Rules.

(3) Where payment of the annual fee is offered to be made after the date specified in FSC Rules –

- (a) the Commission shall not be bound to accept the payment;
- (b) the insurer or insurance agent shall be liable to pay to the Commission, in addition to the annual fee, such additional charge as may be specified in FSC Rules;
- (c) the Commission may, after giving prior written notice of not less than 15 days to the insurer or insurance agent, terminate the registration of the insurance salesperson on such conditions as may be determined by the Commission.

(4) (a) Where the registration of an insurance salesperson is terminated under subsection (3)(c), the name of that salesperson shall be removed from the register referred to in section 75(2).

(b) An insurer or insurance agent shall not allow a person whose name as insurance salesperson has been removed from the register to act for him or on his behalf.

(5) An insurer or insurance agent shall keep and maintain, at its or his principal place of business, an updated list of its or his insurance salespersons and provide, on demand by the Commission, a copy of the updated list.

16. Land (Duties and Taxes) Act amended

The Land (Duties and Taxes) Act is amended –

- (a) in section 3(1), by inserting, after the words “the duty”, the words “on the value of the property at the time of registration”;
- (b) in section 35(1), by deleting the words “a penalty representing 100 per cent of that amount” and replacing them by the words “a penalty representing, where the difference between the open market value and the value specified in the deed –
 - (a) is between 10 and 50 per cent of the value specified in the deed, 20 per cent of that amount; or

- (b) exceeds 50 per cent of the value specified in the deed, 50 per cent of that amount.”

17. Local Government Act amended

The Local Government Act is amended –

- (a) in section 105(3)(a), by inserting, after the words “every year”, the words “, in respect of the next financial year”;
- (b) in section 109(3)(a), by inserting, after the words “every year”, the words “, in respect of the next financial year”.

18. Local Government Act 2003 amended

The Local Government Act 2003 is amended by inserting, after section 98, the following new section –

98A. Building and Land Use Permit under LPES

Notwithstanding this Act and the Building Act, an application for a Building and Land Use Permit by a person registered under section 40F of the Planning and Development Act shall be made through the LPES Technical Committee in accordance with section 40D(2) of that Act.

19. Maritime Zones Act amended

The Maritime Zones Act is amended by inserting, after Part VII, the following new Part –

PART VIIA - LAND-BASED OCEANIC INDUSTRY

21A. Interpretation

In this Part –

“areas of the sea” means such areas of the sea as may be prescribed;

“Board of Investment” means the Board of Investment established under the Investment Promotion Act;

“economic activities” means such economic activities as may be prescribed;

“Managing Director” means the Managing Director of the Board of Investment;

“Minister” means the Minister to whom responsibility for the subject of land-based oceanic industry is assigned;

“Permanent Secretary” means the Permanent Secretary of the Ministry responsible for the subject of land-based oceanic industry.

21B. Land-based oceanic industry

(1) The prescribed areas of the sea shall, for the purposes of this Part, be used to develop a land-based oceanic industry in respect of such economic activities as may be prescribed.

(2) No person shall carry out any economic activity in any of the areas of the sea unless the person –

- (a) is a company incorporated or registered under the Companies Act;
- (b) obtains, in relation to the areas of the sea, an authorisation in principle and in writing from the Permanent Secretary;
- (c) obtains, in relation to the land lying near or adjoining the areas of the sea referred to in paragraph (b) required for the infrastructure, the necessary authorisation from the competent authority or owner of the land;
- (d) obtains an EIA licence under the Environment Protection Act; and
- (e) is the holder of a concession granted by the Prime Minister.

21C. Application for authorisation in principle

(1) Every application for authorisation under section 21B (2)(b) shall –

- (a) be made to the Managing Director in such manner and in such form as he may determine; and
- (b) be accompanied by –
 - (i) a full and detailed account of the proposed economic activity;
 - (ii) details of the construction, operations and maintenance of the necessary infrastructure for the development of the proposed economic activity;
 - (iii) an implementation plan relating to the proposed economic activity with full details, including a timeframe for its completion; and
 - (iv) such other particulars or information as may be required in the form of application;
- (c) be dealt with in accordance with section 18B of the Investment Promotion Act.

(2) The Board of Investment shall make its recommendations on the application to the Permanent Secretary.

(3) Upon the recommendations of the Board of Investment, the Permanent Secretary may, subject to section 21D –

- (a) approve the application and issue the authorisation, in principle, on such terms and conditions as he may determine; or
- (b) reject the application and inform the applicant accordingly.

21D. Application for concession

(1) Any company which has obtained an authorisation under section 21C(3) shall apply to the Prime Minister for a concession in the areas of the sea in respect of its proposed economic activity.

(2) On receipt of an application under subsection (1), the Prime Minister may, on the recommendations of the Minister and the Board of Investment, grant to the applicant a concession by way of a deed of concession.

(3) Any concession granted under subsection (2) shall –

- (a) not exceed 30 years' duration and may be renewable for successive periods of 10 years;
- (b) not be transferable except with the written authorisation of the Prime Minister;
- (c) be subject to the concessionaire complying with the Act;
- (d) be subject to such annual royalty, fees and charges as may be determined by the Prime Minister; and
- (e) be subject to such other terms and conditions as may be prescribed by the Prime Minister.

(4) The Prime Minister may, on the ground of public interest, limit the number of concessions granted under this Part.

21E. Mark-off area of concession

(1) The concessionaire of any area of the sea shall clearly and visibly mark-off the area subject to the concession, in such manner as may be approved by the Prime Minister and shall properly maintain the marked-off area.

(2) Every marked-off area shall be under the overall control and administration of the concessionaire.

21F. Suspension or cancellation of concession

(1) Where a company obtains a concession under section 21D and the company –

- (a) uses the area of the sea subject to the concession for any purpose other than that for which it has been granted, without the prior written approval of the Prime Minister;
- (b) utilises the area of the sea subject to the concession so as to constitute a nuisance, or to cause any detriment to, or be a source of pollution of, the natural resources and the environment;
- (c) fails to carry out, or insufficiently carries out, the economic activity subject to the concession; or

- (d) fails to comply with this Part, or any regulations made under the Act, or any of its obligations under the deed of concession,

the Prime Minister may suspend or cancel the concession.

(2) The Prime Minister may, on the ground of public interest, or of the implementation of a project of national interest that modifies the status of the areas of the sea, remove a concession from a concessionaire, subject to payment of reasonable compensation to the concessionaire.

20. Mauritius Revenue Authority Act amended

The Mauritius Revenue Authority Act is amended, in section 13, in subsection (2), by inserting, after paragraph (a), the following new paragraph –

- (aa) for the purposes of enabling the Director of Statistics Mauritius to discharge, or assist him in discharging, any of his functions under the Statistics Act;

21. Morcellement Act amended

The Morcellement Act is amended by inserting, after section 5, the following new section –

5A. Morcellement permit under LPES

Notwithstanding this Act, an application for a morcellement permit by a person registered under section 40F of the Planning and Development Act shall be made through the LPES Technical Committee in accordance with section 40D(2) of that Act.

22. National Economic and Social Council Act amended

The National Economic and Social Council Act is amended, in section 6(1) –

- (a) by deleting the figure “23” and replacing it by the figure “24”;
- (b) by inserting, after paragraph (g), the following new paragraph –
 - (ga) the Permanent Secretary of the Ministry responsible for the subject of social integration and economic empowerment;

23. Notaries Act amended

The Notaries Act is amended –

- (a) in section 12 –
 - (i) in subsection (2) –
 - (A) by repealing paragraph (c) and replacing it by the following paragraph –

- (c) in respect of every party –
- (i) his first name or first names, in small letters, followed by his surname in capital letters, his National Identity Card Number, where available, in format XXXXXXXXXXXXXXXX (14 characters) and, where applicable, a scanned image of a recent passport-sized photograph of him, printed in the deed;
 - (ii) his occupation and the postal address of his residence;
 - (iii) in the case of a citizen of Mauritius, 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) in the case of a non-citizen as defined in the Non Citizens (Property Restriction) Act, in addition to the particulars referred to in subparagraph (iii) and (iv), his country of birth and country of his marriage;
 - (vi) where applicable, his business registration number under the Business Registration Act in format XXXXXXXXXXX (9 characters); and
 - (vii) in the case of a partnership, company or body corporate, its trade name or corporate name and its principal place of business and in respect of their representatives, their first name or first names in small letters followed by their surname in capital letters and their National Identity Card Number, where available, in format XXXXXXXXXXXXXXXX (14 characters);
- (B) by inserting, after paragraph (c), the following new paragraph –
- (ca) 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 X^m 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; and
 - (iv) the consideration and real value, of the property in format Rs X or other appropriate currency;
- (ii) in subsection (3), by repealing paragraph (b) and replacing it by the following paragraph –
- (b) produce a recent passport-sized photograph of himself, of which the notary shall print in the deed a scanned image.
- (b) in section 13, by adding the following new subsection –
- (8) (a) The typeface shall be “Cambria” in regular style and shall have font size of 12 point, printed on A4 size paper of not less than 90 grams.
- (b) Every page of a notarial deed or certified copy thereof 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 in the notarial deed or certified copy shall be in format DD/MM/YYYY.
- (d) The notarial deed or certified copy shall not contain any abbreviation, interlineation, superscription and any word erased or scratched out has to remain legible.
- (e) On the recto of every sheet, there shall be a blank margin of 3 centimetres on the left and one centimetre on the top, right and bottom except that on the first and last sheets, the top margin shall be 10 centimetres.
- (f) On the verso of every sheet, there shall be a blank margin of 3 centimetres on the right and one centimetre on the top, left and bottom.
- (g) The marginal entry shall be made at the end of the content of the original notarial deed or certified copy.
- (h) All annexes shall be placed at the end of the original notarial deed and be numbered consecutively 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.
- (i) Where a notarial deed or certified copy thereof contains marginal corrections which may be handwritten and words erased or scratched out, it shall contain a statement to which the person filling the original shall affix

his signature or his initials, setting out the number of marginal corrections made and the number of words erased or scratched out.

24. Planning and Development Act amended

The Planning and Development Act is amended –

- (a) by inserting, after Part V, the following new Part –

PART VA – LAND PRODUCTIVITY ENHANCEMENT SCHEME

40A. Interpretation

For the purposes of this Part –

“land conversion permit” means a written authority for conversion of agricultural land to non-agricultural use under section 28 of the Sugar Industry Efficiency Act;

“Land Productivity Enhancement Scheme” or “LPES” means the Land Productivity Enhancement Scheme referred to in this Part;

“LPES Technical Committee” means the LPES Technical Committee referred to in section 40C;

“public sector agency” includes any Ministry or Government Department, local authority or statutory body.

40B. Land Productivity Enhancement Scheme

(1) There is set up a scheme which shall be known as the Land Productivity Enhancement Scheme for the purpose of ensuring that land available for creating economic value is fully utilised and optimally exploited.

(2) The LPES shall provide a platform for matching demand and supply, and for removing impediments to the use of land for commercial, industrial and business purposes.

(3) The LPES shall not be available for residential morcellement, except where the residential morcellement forms a smaller part of the commercial development.

(4) The LPES shall be administered by an LPES Technical Committee which shall report to a Ministerial Committee set up by the Prime Minister for the purposes of this Part.

40C. LPES Technical Committee

(1) The LPES Technical Committee shall consist of –

- (a) the Secretary to Cabinet and Head of the Civil Service, who shall be the Chairperson;
- (b) the Financial Secretary;

- (c) the supervising officer of the Ministry responsible for the subject of planning and development of land;
- (d) the supervising officer of the Ministry responsible for the subject of public utilities;
- (e) the supervising officer of the Ministry responsible for the subject of public infrastructure;
- (f) the supervising officer of the Ministry responsible for the subject of tourism and leisure;
- (g) the supervising officer of the Ministry responsible for the subject of agro-industry;
- (h) the supervising officer of the Ministry responsible for the subject of industry;
- (i) the supervising officer of the Ministry responsible for the subject of environment and sustainable development; and
- (j) the supervising officer of the Ministry responsible for the subject of local government matters.

(2) The Chairperson of the LPES Technical Committee shall act as Secretary to the Ministerial Committee.

(3) The LPES Technical Committee may co-opt such other representative of any public sector agency, or such other person, as may be of assistance in relation to any matter before the Committee.

(4) The supervising officer of the Ministry responsible for the subject of planning and development of land, or any officer designated by him, shall act as Secretary to the LPES Technical Committee.

40D. Powers of LPES Technical Committee

(1) The LPES Technical Committee shall, subject to the approval of the Ministerial Committee and having regard to any approved outline scheme –

- (a) set every year a maximum target area of land to be developed under the LPES; and
- (b) establish the pre-qualification criteria for selection of land and give public notice thereof.

(2) Any application under the LPES for a permit, licence or authorisation required under the Building Act, Morcellement Act, Environment Protection Act or section 98 of the Local Government Act 2003, in so far as it relates to land use and development and implementation of projects, shall, notwithstanding those enactments, be made in accordance with those enactments through the LPES Technical Committee.

(3) The LPES Technical Committee shall coordinate and facilitate the processing and the issue of the required permits, licences or authorisations under the enactments referred to in subsection (2) to enable projects under the LPES to start without delay.

40E. Persons eligible to join LPES

No person, other than the persons specified in the Third Schedule, shall be eligible to join the LPES in respect of land referred to in that Schedule.

40F. Registration under LPES

Any person referred to in section 40E who wishes to benefit from the facilities available under the LPES relating to land use development and for the obtention of the necessary permits, licences or authorisations required to enable faster development of land and implementation of projects shall register under the LPES with the supervising officer of the Ministry responsible for the subject of planning and development of land in such manner and on such conditions as may be prescribed.

(b) by adding the Third Schedule set out in the Second Schedule to this Act.

25. Registration Duty Act amended

The Registration Duty Act is amended –

(a) in section 2, by deleting the definition of “religious body”;

(b) in section 3 –

(i) in subsection (1), by repealing paragraph (a) and replacing it by the following paragraph –

(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 of the property at the time of registration;

(ii) by inserting, after subsection (1C), the following new subsections –

(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 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 under private signature has been drawn up, provided that –

- (i) the document under private signature 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 under private signature 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.

(1E) Where, in a deed of transfer referred to in subsection (1D), the extent of the portion of land mentioned in the 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.

(c) in section 36 –

(i) in subsection (1) –

(A) by inserting, after the words “unless it”, the words “complies with the requirements specified in subsection (1A) and”;

(B) in paragraph (a), by repealing subparagraphs (i) to (iv) and replacing them by the following subparagraphs, the existing subparagraph (v) being renumbered (vi) accordingly –

- (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 XXXXXXXXXXXXXXXX (14 characters) and where applicable, a scanned image of a recent passport-sized photograph of him, printed in the notarial deed;
- (ii) his occupation and the postal address of his residence;
- (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 XXXXXXXXXX (9 characters); and

(C) in paragraph (b) –

(I) by repealing subparagraphs (i) to (iii) and replacing them by the following subparagraphs –

(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 in respect of an instrument of charge, a site plan shall not be required;

(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, except that in respect of an instrument of charge, the price paid does not have to be specified;

(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;

(II) by repealing subparagraph (xi);

(D) by repealing paragraphs (l), (m) and (n);

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

(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 grams;

- (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.
- (d) in section 36A –
- (i) in subsection (1), by deleting the words “in a succession will be registered unless it contains a detailed statement of all –” and replacing them by the words “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 –”;
 - (ii) by repealing subsection (2) and replacing it by the following subsection –
 - (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 grams;
 - (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 XXXXXXXXXXXXXXXX (14 characters) and, where applicable, a scanned image of a recent passport-sized photograph of him, printed in the deed;
 - (ii) his occupation and the postal address of his residence;

- (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 XXXXXXXXXX (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 Xm² 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; and
 - (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.
- (e) in section 36B(1), by deleting the words “contains a description of all buildings existing on the property and is accompanied by a site plan indicating the precise location of the property.” and replacing them by the words “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 grams;

- (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 XXXXXXXXXXXXXXXX (14 characters) and, where applicable, a scanned image of a recent passport-sized photograph of him, printed in the document;
 - (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 XXXXXXXXXXXX (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 Xm² 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; and

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

(f) by repealing section 36C and replacing it by the following section –

36C. Deed of transfer under *clause suspensive* “*Promesse de Vente*”

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 grams;
- (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 XXXXXXXXXXXXXXXX (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 XXXXXXXXXX (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; and
- (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.
- (g) in the Second Schedule, by deleting item 11 and replacing it by the following item –
- | | | |
|-----|--|---|
| 11. | Any transfer, promise, option, renunciation, cancellation, reservation or a transfer under condition precedent (" <i>clause suspensive</i> ") 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. | 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. |
|-----|--|---|

(h) in the Sixth Schedule, by deleting item 5 and replacing it by the following item –

- | | | | |
|----|--|----------|------------------------------|
| 5. | Any transfer, promise, option, renunciation, cancellation, reservation or a transfer under condition precedent (“ <i>clause suspensive</i> ”) 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. | 3 months | 50 per cent of duty leviable |
|----|--|----------|------------------------------|

26. Securities Act amended

The Securities Act is amended, in section 94, by adding the following new subsection –

(4) In subsection (3), “associate” includes a person acting in concert with individuals or companies who, pursuant to an agreement or understanding, whether formal or informal, cooperate, through the acquisition by any of them of shares in a company, to obtain or consolidate effective control of that company.

27. Stamp Duty Act amended

The Stamp Duty Act is amended, in section 3, by adding the following new subsection –

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

28. Statistics Act amended

The Statistics Act is amended –

(a) in section 2 –

- (i) by deleting the definition of “Council”;
- (ii) in the definition of “member”, by deleting the word “Council” and replacing it by the word “Board”;
- (iii) by deleting the definitions of “sampling” and “statistics” and replacing them by the following definitions –

“sampling” means a statistical procedure whereby only a small proportion of the entire group is selected and its characteristics are statistically analysed to infer knowledge about the entire group;

“statistics” means aggregated numerical information relating to demographic, economic, financial, environmental, social or similar matter, which is compiled and analysed according to relevant scientific and statistical methodology;

(iv) in the definition of “undertaking” –

(A) by deleting the words “Ministry or Government Department, a statutory body a local government body” and replacing them by the words “public sector agency”;

(B) by deleting the full stop and replacing it by a semicolon;

(v) by inserting, in the appropriate alphabetical order, the following new definitions –

“Bank of Mauritius” means the Bank of Mauritius established under section 3 of the Bank of Mauritius Act;

“Board” or “Statistics Board” means the Statistics Board referred to in section 23;

“official statistics” means statistics produced by –

(a) Statistics Mauritius;

(b) the Bank of Mauritius;

(c) the Ministry responsible for the subject of health; and

(d) such other organisation as may be approved by the Board;

“public sector agency” means any Ministry or Government Department, local authority or statutory body;

“University of Mauritius” means the University of Mauritius referred to in section 3 of the University of Mauritius Act.

(b) by repealing section 3 and replacing it by the following section –

3. Statistics Mauritius

(1) The Central Statistics Office which, before the commencement of this section, was the Department of Government which was the central depository for all statistics produced in Mauritius, shall, at the commencement of this section, continue to be a Department of Government and shall be known as Statistics Mauritius.

(2) Statistics Mauritius shall constitute the central statistical authority and depository of all official statistics produced in Mauritius and, as such, shall collect, compile, analyse and disseminate accurate, relevant, timely and high quality statistics and related information on social, demographic, economic and financial activities to serve the needs of public and private users.

(c) in section 4 –

- (i) by deleting the words “the Central Statistics Office”, wherever they appear, and replacing them by the words “Statistics Mauritius”;
- (ii) by adding the following new subsection –

(3) In the discharge of his functions and the exercise of his powers under this Act, the Director shall act without fear or favour and shall not be subject to the direction or control of any other person or authority other than, in matters of discipline, the Public Service Commission.

(d) in section 5 –

(i) in subsection (1) –

(A) by deleting the words “The Director –” and replacing them by the words “Subject to this Act, the Director –”;

(B) in paragraph (b) –

(aa) by deleting the words “statistical information” and replacing them by the word “statistics”;

(bb) by adding, after the words “people of Mauritius”, the words “as specified in the First Schedule”;

(C) in paragraph (c), by deleting the words “in all Ministries and Government Departments, local authorities and other statutory bodies” and replacing them by the words “of all producers of official statistics including public sector agencies,”;

(D) in paragraphs (g) and (j), by deleting the words “the Central Statistics Office” and replacing them by the words “Statistics Mauritius”;

(E) in paragraph (i), by inserting, after the words “statistical collection”, the words “of Statistics Mauritius”;

(F) by deleting the word “and” at the end of paragraph (j);

(G) in paragraph (k) –

(I) by deleting the word “statistics” and replacing it by the words “statistical information”;

(II) by deleting the full stop and replacing it by a semicolon;

(H) by adding the following new paragraphs –

(I) shall develop and maintain registers or lists which may be of use in producing statistics;

- (m) shall facilitate the correct interpretation of statistics produced by Statistics Mauritius by presenting information on sources, methods and procedures of statistics in a transparent manner;
 - (n) shall convene meetings of users of official statistics to review user needs for such statistics;
 - (o) may hold other meetings and set up committees of statisticians, suppliers or users of statistics and other interested parties, for the purposes of this Act or for general educational purposes, on his own initiative or on request;
 - (p) may comment on erroneous interpretation and misuse of statistics;
 - (q) shall seek to ensure appropriate public awareness of statistical collections and activities of Statistics Mauritius;
 - (r) shall be the focal point of contact with international agencies on statistical matters;
 - (s) shall, with the approval of the Board, publish a Code of Practice for Official Statistics which shall be based on the values of the United Nations Fundamental Principles of Official Statistics and the African Charter on Statistics, and any other internationally accepted principles relating to statistics;
 - (t) shall, at the request of the Board, assess and determine whether the Code of Practice for Official Statistics has been complied with in relation to any official statistics;
 - (u) shall, with the approval of the Board publish, not later than 3 months after the end of every year, a list of official statistics; and
 - (v) shall ensure that an assessment of the quality of official statistics is carried out by an independent and competent body at least once every 3 years.
- (ii) in subsection (3), by deleting the words “the Central Statistics Office” and replacing them by the words “Statistics Mauritius”;
 - (iii) by adding the following new subsection –
 - (4) The Director shall, for the purposes of this Act, set up an electronic system to receive, process and analyse statistical information and to disseminate the required statistics.
- (e) by repealing section 7;

- (f) by repealing section 8 and replacing it by the following section –

8. Joint collections

(1) The Director may agree with a public sector agency, in relation to information that the public sector agency has authority to collect, that the information be collected jointly by Statistics Mauritius and the public sector agency, and that the information be exchanged between the agreeing parties, provided that –

- (a) (i) the respondent shall, by notice in writing, be informed that the information is being collected jointly by Statistics Mauritius with a public sector agency; and
- (ii) the notice shall state the purposes for which the information will be collected; and
- (b) the agreement shall be of no effect in relation to a respondent who gives notice in writing to the Director that he objects to the sharing of information by the parties to the joint collection.

(2) Where an employee of a public sector agency engages in the joint collection of information or the processing of information collected in the joint collection, he shall make a declaration of confidentiality similar to the declaration of confidentiality prescribed by section 22, in addition to any declaration of secrecy required under any other enactment.

- (g) by repealing section 10 and replacing it by the following section –

10. Collection of other statistical information

(1) On the recommendation of the Board, the Director may, from time to time, collect in Mauritius or any part of it, whether in conjunction with a census or not, statistical information relating to all or any of the matters set out in the First Schedule, other than the census referred to in section 9.

(2) The particulars and information to be furnished in relation to any matter in respect of which the statistical information is to be collected under subsection (1) and the frequency of the collection shall be subject to the prior approval of the Board.

- (h) in section 11(1), by deleting the word “Statistics” and replacing it by the words “statistical information”;

- (i) by repealing section 13 and replacing it by the following section –

13. Power to obtain information and other particulars

(1) Notwithstanding any other enactment but subject to this Act, the Director may, in relation to any of the matters specified in the First Schedule –

- (a) by notice in writing, require a person to furnish, in such form and manner and within such time as may be specified in the notice, such information, estimates, return or particulars as may be required;
 - (b) by interviewing a person, require the person to furnish such information and particulars as may be lawfully required; and
 - (c) by notice in writing, require a person to fill in a form attached to the notice and to return it in such manner and within such time as may be specified in the notice.
- (2) A notice under subsection (1) –
- (a) may be served by delivering it to the person to whom it is addressed or by sending it electronically or by electronic mail, facsimile or registered post to the last known address of the person; and
 - (b) shall include a general statement of the purpose for which the information, estimate, return or particulars is required.
- (3) Where any information, estimate, return or particulars is required of a person by a notice purporting to be issued by the Director, it shall, in any legal proceedings relating to the information, estimate, return, particulars or notice, be presumed –
- (a) that the information, estimate, return or particulars may lawfully be required of that person under this Act; and
 - (b) that the notice was duly served in accordance with subsection (2)(a), unless the contrary is proved.
- (4) The Director shall –
- (a) by notification in the *Gazette* and in 2 daily newspapers in wide circulation in Mauritius; or
 - (b) where he is satisfied that local conditions so require, in such other manner as may appear to him to be most suitable for the notification in the area or areas concerned,
- publish a list of the classes or descriptions of undertakings in relation to which any information, estimate, return or particulars is required and the date by which such information, estimate, return or particulars shall be furnished.
- (5) Any person who has in his possession any information, estimate, return or particulars which is referred to in a notification under subsection (4) shall, not later than the date specified in the notification, furnish the required information, estimate, return or particulars to the Director.

(6) Where, in the opinion of the Director, statistical information generated, whether electronically or otherwise, by an undertaking which is required to provide such information gives a suitable database for the compilation of appropriate official statistics, the Director shall direct the undertaking to provide the statistical information to Statistics Mauritius.

(7) (a) Every public sector agency which sets up or changes its computer system to cater for its activities shall, before it sets up or changes the computer system, notify the Director of such event, where the computer system is, or is likely to be, used to collect or produce information or data which Statistics Mauritius requires for the purposes of this Act.

(b) On receipt of a notification under paragraph (a), the Director shall inform the public sector agency of the requirements of Statistics Mauritius to enable it to discharge, or assist it in discharging, its functions under the Act, and the public sector agency shall, as far as practicable, take into account those requirements when setting up or changing the computer system.

(8) Every public sector agency, which provides statistics in relation to its activities to the Director for the purposes of the integration of the statistics into official statistics, shall –

- (a) ensure that the statistics are in conformity with the standards, classifications and procedures determined by Statistics Mauritius; and
- (b) provide the Director with the administrative datasets and copies of the report on the compiled statistics, within one month of the date of its publication.

(9) (a) The Director may, with the agreement of a public sector agency, post his staff at the agency to advise and assist in the production of quality statistics.

(b) Any staff posted under paragraph (a) shall continue to be under the administrative control of the Director.

(j) by inserting, after the new section 13, the following new section –

13A. Obligation to disclose information

- (1) Notwithstanding –
 - (a) section 155 of the Gambling Regulatory Authority Act, a specified person under that Act;
 - (b) section 8(2) of the Value Added Tax Act, an officer under that Act,

shall, subject to subsection (2), comply with a request of the Director under section 13.

(2) A specified person or an officer, as the case may be, referred to in subsection (1), shall not disclose the name of an individual.

(k) in section 14 –

(i) by deleting the word “Minister” and the word “statistics” wherever they appear and replacing them by the word “Board” and the words “statistical information”, respectively;

(ii) by deleting the words “obtained from any –

(a) Government record or document; or

(b) record or document belonging to a local authority, other statutory body or person,”

and replacing them by the words “obtained from records of any public sector agency or other person,”;

(iii) by numbering the existing provision as (1) and adding the following new subsection –

(2) Notwithstanding any other enactment but subject to section 26 of the Bank of Mauritius Act, section 64 of the Banking Act, section 154 of the Income Tax Act and section 13A, the Director shall, for the purposes of this Act, have access to –

(a) any return, certificate, statement, document or other record obtained by or for any public sector agency in respect of any matter set out in the First Schedule;

(b) any system including electronic system of a public sector agency to ensure more efficient public use of the data collected for administrative purposes.

(l) in section 18 –

(i) by deleting the heading and replacing it by the following heading –

Disclosure and dissemination of information

(ii) by inserting, before the existing provisions, the following new subsection, the existing provision being numbered (2) accordingly –

(1) Statistics Mauritius shall, with respect to official statistics it produces –

(a) provide updated information on the methods and procedures used to compile its official statistics;

(b) issue a data dissemination policy to be made publicly available; and

(c) provide data products and services on payment of such fees as may be prescribed.

- (m) in section 19 –
 - (i) in subsection (1), by deleting the words “ and with the approval of the Minister”;
 - (ii) by repealing subsection (3);
- (n) in section 21, by deleting the word “destroy” and replacing it by the words “cause to be recycled or destroyed”;
- (o) by repealing section 22 and replacing it by the following section –

22. Confidentiality

(1) Before performing any function under this Act –

- (a) every employee of a public sector agency shall, where he is engaged in the joint collection of information or the processing of information collected in the joint collection;
- (b) every person involved in the research or statistical project for which information is disclosed pursuant to section 19;
- (c) every public officer designated under section 24(5); and
- (d) every authorised officer,

shall make a declaration of confidentiality in the form set out in the Second Schedule.

(2) Before performing any function under this Act or any regulations made under the Act, every member, every co-opted person under section 23(3)(b) and the Director shall take an oath of confidentiality in the form set out in the Third Schedule.

(3) Subject to subsection (4), every person referred to in subsections (1) and (2) who has access to the records of Statistics Mauritius shall maintain, during and after his period of service in Statistics Mauritius, the confidentiality of any matter relating to this Act and to any regulations made under this Act which comes to his knowledge.

(4) No person referred to in subsections (1) and (2) shall communicate to any other person any matter relating to this Act and to any regulations made under this Act which comes to his knowledge in the performance of his functions except –

- (a) for the purposes of administering this Act; or
- (b) where he otherwise complies with the provisions of this Act.

(5) Any person who contravenes this section shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding one year.

(p) by repealing sections 23 to 25 and replacing them by the following sections –

23. The Board

(1) There shall be, for the purposes of this Act, a board which shall be known as the Statistics Board.

(2) The Board shall consist of –

- (a) a Chairperson, suitably qualified and experienced in the field of statistics, economics, social sciences, finance, management or related fields, appointed by the President, acting in accordance with the advice of the Prime Minister tendered after the Prime Minister has consulted the Leader of the Opposition, on such terms and conditions as may be determined by the Prime Minister;
- (b) the Financial Secretary or his representative;
- (c) a Deputy Governor of the Bank of Mauritius or his representative;
- (d) a representative of the private sector, appointed by the Minister on the advice of the Joint Economic Council;
- (e) a qualified and suitable person having international experience on official statistics, appointed by the Minister;
- (f) the Vice-Chancellor of the University of Mauritius or his representative; and
- (g) the Director.

(3) (a) The members referred to in subsection (2)(d) and (e) shall be appointed by the Minister on such terms and conditions as he may determine.

(b) The Board may co-opt such other person as may be of assistance in relation to any matter before the Board.

(4) Any person co-opted under subsection (3)(b) shall have no right to vote on any matter before the Board.

(5) Every member shall be paid such fees as may be approved by the Minister.

(6) In the discharge of its functions and the exercise of its powers under this Act, the Board shall not be subject to the direction or control of any other person or authority.

(7) The President shall, on the advice of the Prime Minister, at any time, terminate the appointment of the Chairperson –

- (a) on grounds of any misconduct, default or breach of trust in the discharge of his functions; or

- (b) where he is subject to proceedings of such nature as to render desirable the termination of his appointment.

24. Functions of Board

- (1) The functions of the Board shall be to –
 - (a) approve, coordinate and monitor statistical programmes of producers of official statistics in order to achieve consistency and efficiency, facilitate integration and promote comparability of data from different sources, avoid duplication, minimise respondent burden, and improve design of data collection and analysis;
 - (b) advise any producer of statistics on the policy, procedures and regulations relating to the development of official statistics;
 - (c) promote and safeguard the quality of official statistics, particularly in relation to their relevance, impartiality, accuracy and timeliness and their coherence;
 - (d) promote adherence to good practice including accessibility and international recommendations and standards, in particular, the United Nations Fundamental Principles of Official Statistics and the African Charter on Statistics and any other internationally accepted principles relating to statistics;
 - (e) promote and protect the integrity of official statistics, including professional independence; and
 - (f) do every act or thing that is required to be done by the Board under this Act.

(2) The Board may set up one or more committees and may delegate such of its functions under this Act to any committee or the Director as may be necessary to assist the Board in the discharge of its functions.

25. Meetings of Board

- (1) The Board shall meet as often as is necessary but at least once every quarter and at such time and place as the Chairperson may determine.
- (2) In the absence of the Chairperson at a meeting of the Board, the members present shall elect a member to act as Chairperson for that meeting.
- (3) At any meeting of the Board, 4 members shall constitute a quorum.
- (4) Subject to this section, the Board shall regulate its meetings in such manner as it thinks fit.
- (5) The Director shall provide the Board with such resources as are necessary for the effective performance of its functions.

- (q) by repealing sections 26 and 27;
- (r) in section 28(1) –
 - (i) by repealing paragraphs (a) and (b);
 - (ii) in paragraph (d), by deleting the words “First Schedule” and replacing them by the word “Schedules”;
- (s) by adding the following new section –

28A. Saving

A reference in any enactment to the Central Statistics Office shall, at the commencement of this Act, be construed as a reference to Statistics Mauritius under this Act.

- (t) in the First Schedule –
 - (i) in the heading, by deleting the words “[Sections 2, 10, 11 and 28]” and replacing them by the words “[Sections 5, 10, 11, 13 and 14]”;
 - (ii) in item 1, by adding, after the words “social matters”, the words “, including welfare and social protection”;
 - (iii) in item 4, by deleting the word “welfare” and replacing it by the words “quality of life, nutrition”;
 - (iv) by deleting item 6 and replacing it by the following item –
 - 6. Good governance, law and order, anti-corruption, anti-money laundering, prevention of terrorism financing and other crimes
 - (v) by deleting item 7 and replacing it by the following item –
 - 7. Environment and climate change
 - (vi) by deleting item 11 and replacing it by the following item –
 - 11. Occupational health and safety
 - (vii) by deleting item 13 and replacing it by the following item –
 - 13. Small and medium industries, informal economic activities
 - (viii) in item 17, by deleting the word “offshore” and replacing it by the words “global business”;
 - (ix) by deleting item 24 and replacing it by the following item –
 - 24. Energy and water
 - (x) by deleting item 29 and replacing it by the following item –
 - 29. Gambling and lotteries

- (xi) by adding the following new items –
 - 32. Benevolent, charitable and other public collections of money
 - 33. Government and public finance
 - 34. Gender
- (u) by repealing the Second and Third Schedules and replacing them by the Second and Third Schedules set out in the Third Schedule to this Act.

29. Sugar Industry Efficiency Act amended

The Sugar Industry Efficiency Act is amended –

- (a) in section 11, by inserting, after subsection (3), the following new subsection –

(3A) (a) The supervising officer of the Ministry responsible for the subject of planning and development of land, or the vendor of the land, shall notify the supervising officer of the Ministry in writing of the date of registration of the deed of sale of the land to Government under this section, within 15 days of the date of the registration.

(b) The Minister shall, within 15 days of receipt of a notification under paragraph (a), grant written authority for conversion of the land under section 28.

- (b) in section 27, by deleting the definition of “agro-based activity” and replacing it by the following definition –

“agro-industrial activity” –

(a) means any activity which adds value to agricultural products, intermediates, by-products or residues, both food and non-food, derived from the agricultural sector which shall include crop production, animal husbandry, forestry and fishing and hi-tech and biotechnological-based agriculture, by their processing, preservation, packaging or preparation into intermediate products or consumer goods; and

(b) includes such other activity relating to agro-industry as may be approved by the Minister;

- (c) in section 28 –

- (i) by inserting, after subsection (3A), the following new subsection –

(3B) (a) An applicant under subsection (3) in respect of a plot of land, who intends to join the Land Productivity Enhancement Scheme (LPES) set up under the Planning and Development Act for the development of that plot of land shall make, in his application, a declaration to that effect and shall specify whether he satisfies the pre-qualification criteria referred to in section 40D(1)(b) of that Act.

(b) Where a declaration under paragraph (a) is made, the applicant shall not be required to state the use of the land.

(ii) in subsection (4A), by repealing paragraph (a) and replacing it by the following paragraph –

(a) the applicant, being an owner of an extent of land not exceeding 4.221 hectares (10 arpents) in the aggregate, which or part of which is agricultural land, converts land of an extent not exceeding 2 hectares (4.7392 arpents) in the aggregate; and

(iii) in subsection (4C)(b), by repealing subparagraph (i) and replacing it by the following subparagraph –

(i) the applicant is an owner of land, which or part of which is agricultural land, of an extent not exceeding 4.221 hectares (10 arpents) in the aggregate; and

(iv) in subsection (4F), by repealing paragraph (a) and replacing it by the following paragraph –

(a) Where an authority for land conversion is granted under this section and –

(i) the authority has not lapsed by virtue of paragraphs 7 and 8 of the Twelfth Schedule;

(ii) the applicant has not been able to convert part or the totality of the site; and

(iii) the owner intends to carry out the conversion at an alternative site, for the purpose for which authority has been obtained or for another purpose,

the owner may, notwithstanding section 11(5) and (6), apply for conversion under subsection (3) at the alternative site and for the existing or new purpose, as the case may be.

(d) in section 29 –

(i) in subsection (1)(a) –

(A) by repealing subparagraphs (vi) to (viii), and (xiv);

(B) in subparagraph (ix), by deleting the word “relevant”;

(C) by repealing subparagraph (x) and replacing it by the following subparagraph –

- (x) the relocation, expansion or setting up of an industrial enterprise by the holder of a registration certificate issued by the Small and Medium Enterprises Development Authority established under the Small and Medium Enterprises Development Authority Act 2009, or such industrial enterprise as may be approved by the Ministerial Committee set up under section 40B(4) of the Planning and Development Act;
- (D) in subparagraph (xi), by deleting the word “agro-based” and replacing it by the word “agro-industrial”;
- (E) by repealing subparagraph (xii) and replacing it by the following subparagraph –
 - (xii) the construction of such buildings for the provision of pre-primary, primary, secondary or tertiary education, as may be approved by the Ministerial Committee set up under section 40B(4) of the Planning and Development Act;
- (F) by repealing subparagraph (xiii) and replacing it by the following subparagraph –
 - (xiii) the setting up of such health institution, or veterinary clinic, as may be approved by the Ministerial Committee set up under section 40B(4) of the Planning and Development Act;
- (ii) by adding the following new subsection –
 - (4) Any application under section 28, pending before the commencement of section 29(1)(a) as amended by section 29(d)(i) of the Economic and Financial Measures (Miscellaneous Provisions) Act 2011, shall be dealt with in all respects as if the amendment had not come into operation.
- (e) in the Twelfth Schedule, in paragraph 8, by deleting the words “, within a period of 5 years after having been granted authority for land conversion,”.

30. Transcription and Mortgage Act amended

The Transcription and Mortgage Act is amended –

- (a) in section 4(1) –
 - (i) by deleting the words “setting out –” and replacing them by the words “containing and having –”;

- (ii) by repealing paragraph (a) and replacing it by the following paragraph –
 - (a) in respect of the affidavit or notarial deed, the following features –
 - (i) the typeface shall be “Cambria” in regular style and shall have font size of 12 point, and the affidavit or notarial deed shall be printed on A4 size paper of not less than 90 grams;
 - (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;
- (iii) by inserting, after paragraph (a), the following new paragraphs –
 - (aa) in respect of the deceased –
 - (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 XXXXXXXXXXXXXXXX (14 characters);
 - (ii) 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;
 - (iii) 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;
 - (iv) where applicable, his business registration number under the Business Registration Act in format XXXXXXXXXXX (9 characters);

- (v) the first name or first names of the surviving spouse in small letters, followed by his surname in capital letters, his National Identity Card Number, where available, in format XXXXXXXXXXXXXXXX (14 characters), and, where applicable, his business registration number under the Business Registration Act in format XXXXXXXXXX (9 characters);
 - (vi) in case any previous marriage has been dissolved, the first name or first names of his previous spouse in small letters followed by his surname in capital letters and his National Identity Card Number, where available, in format XXXXXXXXXXXXXXXX (14 characters); and
 - (vii) the death certificate in format Death Certificate No./Year of Death;
- (ab) in respect of the immovable property, the address of the property and the title of ownership in format TV xxxx/xxx, the Parcel Identification Number (PIN) where available, together with a site plan showing the precise location; and
- (iv) in paragraph (b), by repealing subparagraph (i) and replacing it by the following subparagraph –
 - (i) their first name or first names in small letters followed by their surname in capital letters, profession, and their National Identity Card Number, where available, in format XXXXXXXXXXXXXXXX (14 characters); and
 - (b) by repealing sections 48, 48A, 48B, 49 and 50 and replacing them by the following sections –

48. Authentic deeds and judgments

(1) (a) Every authentic deed or judgment shall be transcribed by scanning the original deed or judgment filed with the Conservator and by saving the scanned copy in the Digital Cadastral Database (DCDB) kept and maintained in electronic form by the Ministry responsible for the subject of land surveys.

(b) Where the original judgment is not available, a certified copy of the original duly certified by the person who files it shall be scanned and saved in the DCDB referred to in paragraph (a).

(2) (a) The original deed or judgment or certified copy of the judgment, as the case may be, shall be returned to the person who filed the deed or judgment, within 48 hours from the time of deposit with the Conservator and after the Conservator has endorsed on it a memorial to the effect that the deed or

judgment has been transcribed, scanned and saved in the DCDB referred to in subsection (1)(a).

(b) The scanned copy of the deed or judgment or copy of judgment, as the case may be, shall be saved in the DCDB referred to in subsection (1)(a).

(3) The original deed or judgment required to be transcribed shall contain and have –

(a) in respect of the deed or judgment –

- (i) the typeface “Cambria” in regular style and font size of 12 point and shall be printed on A4 size paper of not less than 90 grams;
- (ii) every page 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 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 in format DD/MM/YYYY;
- (iv) no abbreviation, interlineation, superscription and any word erased or scratched out has to remain legible;
- (v) on the recto of every sheet, a blank margin of 3 centimetres on the left and one centimetre on the top, right and bottom except that on the first and last sheets, the top margin shall be 10 centimetres;
- (vi) on the verso of every sheet, a blank margin of 3 centimetres on the right and one centimetre on the top, left and bottom;
- (vii) the marginal entry made at the end of the content of the deed;
- (viii) all annexes at the end of the original deed and numbered consecutively 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
- (ix) where it contains marginal corrections which may be handwritten and words erased or scratched out, a certificate, to which the person filling the original shall affix his signature or his initials, setting out the number of marginal corrections made and the number of words erased or scratched out;

- (b) in respect of each 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 XXXXXXXXXXXXXXXX (14 characters) and where applicable, a scanned image of a recent passport-sized photograph of him, printed in the deed;
 - (ii) his occupation and the postal address of his residence;
 - (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; and
 - (iv) the consideration and real value, of the property in format Rs X or other appropriate currency.

(4) The Conservator shall, on receiving payment of the duty, record on the original deed or judgment –

- (a) the fact of registration;
- (b) the date of registration;

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

(5) The Conservator may reject any original which does not satisfy any of the requirements of subsection (3).

(6) Every scanned copy of any deed, document or judgment, shall be saved in the DCDB referred to in subsection (1)(a).

(7) The Conservator shall be responsible for the transcription of every deed, document or judgment in the manner specified in subsection (6).

48A. Transcription of private deeds

(1) (a) The transcription of a deed under private signatures shall be effected by filing one original deed with the Conservator, which deed shall be scanned and saved in the DCDB referred to in section 48(1)(a).

(b) The deed to be transcribed under paragraph (a) shall satisfy the requirements of section 48(3) and (4).

(2) (a) The original deed filed under subsection (1) shall be returned to the person who filed it, within 48 hours, after the Conservator has endorsed on it a memorial to the effect that the deed has been transcribed, scanned and saved in the DCDB referred to in section 48(1)(a).

(b) The scanned copy shall be saved in the DCDB referred to in section 48(1)(a).

(3) The Conservator may reject any original deed which does not satisfy any of the requirements of section 48(3) and (4).

48B. Transcription of deeds executed abroad

(1) The transcription of a deed executed or a judgment obtained outside Mauritius shall be effected by filing in the Mortgage Office the original, or a certified copy, or a verbatim extract, of the deed or judgment which shall then be transcribed by the Conservator, by scanning and saving a scanned copy thereof in the DCDB referred to in section 48(1)(a).

(2) The original or a certified copy, or a verbatim extract, of the deed or judgment referred to in subsection (1) shall be returned to the person who filed it after endorsement by the Conservator of the transcription.

49. Transcription of deed of renunciation and retraction

(1) (a) The transcription of a deed of renunciation or retraction shall be effected within 7 days of the renunciation or retraction by filing in the Mortgage office one original deed or a certified copy of the original, as the case may be, which shall be scanned and saved in the DCDB referred to in section 48(1)(a).

(b) The deed to be transcribed under paragraph (a) shall satisfy the requirements of section 48(3) and (4).

(2) (a) The original deed or a certified copy of the original referred to in subsection (1), as the case may be, shall be returned to the person who filed it, within 48 hours, after the Conservator has endorsed on it a memorial to the effect that the original deed or a certified copy of the original has been scanned and transcribed.

(b) The scanned copy under paragraph (a) shall be transcribed and saved in the DCDB referred to in section 48(1)(a).

(3) The Conservator may reject any original deed or a certified copy of the original which does not satisfy any of the requirements of section 48(3) and (4).

50. Transcription of other documents

The transcription of a seizure under the Sale of Immovable Property Act shall be effected in the manner specified in section 48 by filing in the Mortgage Office the original memorandum of seizure or deed, together with a certified copy of it, which shall be scanned and saved in the DCDB referred to in section 48(1)(a).

(c) in section 56(4), by deleting the words “15 working days” and replacing them by the words “48 hours”;

(d) in section 62, by adding the following new subsection –

(4) Notwithstanding subsections (1) and (3), where, in the case of transfer of a property under the Real Estate Development Scheme prescribed under the Investment Promotion Act, duty under the Registration Duty Act is paid in any hard convertible foreign currency, the fees, dues and other charges leviable under this Act shall be an amount in that foreign currency equivalent to the appropriate rupee amount specified in the Third and Fourth Schedules.

31. Trusts Act amended

The Trusts Act is amended, in section 9 –

(a) in subsection (2), by deleting the words “a charitable trust” and replacing them by the words “a purpose trust, whether charitable or not,”;

(b) by repealing subsection (3).

32. Commencement

(1) Sections 2, 3(a), 4(b) in so far as it relates to section 64(14)(b) of the Banking Act, 7, 12, 14, 19, 20, 23, 25(c) to (f), 28 and 30(a) to (c) shall come into operation on a date to be fixed by Proclamation.

(2) Section 6 shall be deemed to have come into operation on 1 July 2008.

(3) Section 13(a) shall be deemed to have come into operation on 1 January 2011.

(4) Section 17 shall be deemed to have come into operation on 1 August 2010 in respect of the financial year 2011 and in respect of every subsequent financial year.

(5) Section 25(a) shall be deemed to have come into operation on 31 March 2011.

FIRST SCHEDULE

[Section 6(i)]

SECOND SCHEDULE

[Section 30(2)]

Minimum monthly pension

Contributor's relative	(Rs)
Surviving spouse only	3,374
One child only	3,298
2 or more children	3,508.50
Surviving spouse and children	3,508.50

SECOND SCHEDULE

[Section 24(b)]

THIRD SCHEDULE

[Section 40E]

PERSONS ELIGIBLE TO JOIN LPES

1. Any person who obtains a land conversion permit in respect of a plot of land under the Sugar Industry Efficiency Act pursuant to a declaration in his application under section 28(3) and (3B) of that Act to the effect that he intends to join the LPES for the development of that land.
 2. Any planter who owns not more than 4.22 hectares (10 arpents) of agricultural land and who intends to put part of that land which shall not exceed 2 hectares (4.75 arpents) to non-agricultural use and who is not required to apply for a land conversion permit pursuant to section 28(4A) of the Sugar Industry Efficiency Act.
 3. Any person who, at the commencement of Part VA, holds a valid land conversion permit but has not yet obtained the necessary permits, licences or authorisations for land use development and implementation of projects.
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THIRD SCHEDULE
[Section 28(u)]

SECOND SCHEDULE
[Section 22(1)]

Declaration of confidentiality

I,....., being appointed
..... do hereby declare that I shall maintain during or after my
relationship with Statistics Mauritius the confidentiality of any matter relating to the Statistics Act
and any regulations made under that Act which comes to my knowledge and shall not, on any
account and, at any time, disclose directly or indirectly to any person, any matter or information
relating to the affairs of Statistics Mauritius otherwise than for the purposes of the performance
of my functions or the exercise of my powers under the Statistics Act and any regulations made
under that Act.

Signature of declarant

Made before me this

Signature

Name

Director

THIRD SCHEDULE
[Section 22(2)]

Oath of confidentiality

I,....., being appointed
..... do hereby swear/solemnly affirm/declare that I shall maintain
during or after my relationship with Statistics Mauritius the confidentiality of any matter relating
to the Statistics Act and any regulations made under that Act which comes to my knowledge
and shall not, on any account and, at any time, disclose directly or indirectly to any person, any
matter or information relating to the affairs of Statistics Mauritius, otherwise than for the
purposes of the performance of my functions or the exercise of my powers under the Statistics
Act and any regulations made under that Act.

Sworn/solemnly affirmed/declared by the abovenamed before me at this
..... day of

Before me

District Magistrate
