

**A CONSOLIDATED VERSION OF THE NON-CITIZENS (PROPERTY  
RESTRICTION) ACT**

**(Act No. 22 of 1975)**

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**An Act**

To amend and consolidate the law relating to the acquisition or holding of immovable property in Mauritius by persons other than citizens of Mauritius.

Enacted by the Parliament of Mauritius, as follows -

**1. Short title**

This Act may be cited as the Non-Citizens (Property Restriction) Act.

**2. Interpretation**

In this Act-

“acquire, alienate, hold or purchase” does not include the burdening of a property with a mortgage or a charge;

“business certificate” means a global business licence under the Financial Services Development Act 2001 or a banking licence under the Banking Act, in so far as it relates to its banking transactions with non-residents and corporations holding a Category 1 Global Business Licence or a Category 2 Global Business Licence;

“certificate” means a certificate issued under section 3(2);

“charge” means a fixed or floating charge;

“Commission” means the Minister to whom responsibility for the subject of internal affairs is assigned;

“Minister” means the Minister to whom responsibility for the subject of internal affairs is assigned;

“non-citizen” means-

- (a) a person who is not a citizen of Mauritius;
- (b) an association or body of persons, whether corporate or incorporate-
  - (i) which is not domiciled in Mauritius; or
  - (ii) the control or management of which is vested in persons who are not citizens of Mauritius;

“property” means an immovable property in Mauritius and includes any shares;

“qualified corporation” means a corporation holding a global business licence under the Financial Services Development Act 2001 or a bank holding a banking licence under the Banking Act 2004, in so far as it relates to its banking transactions with non-residents and corporations holding a Category 1 Global Business Licence or a category 2 Global Business Licence, as the case may be;

“resident in Mauritius” means –

- (a) in relation to an individual, a person who has his domicile in Mauritius;
- (b) in relation to a body corporate, a body incorporated or registered under the laws of Mauritius;

“share” –

- (a) means an interest, by any name called, in a company, partnership or society or any other body corporate which holds or purchases or otherwise acquires an immovable property in Mauritius; and
- (b) includes –
  - (i) a share in a partnership or societe or any body corporate which reckons amongst its assets –
    - (A) any freehold or leasehold immovable property in Mauritius; or
    - (B) any share in a company or in a company holding shares in a subsidiary or any share in a partnership or societe or any other body corporate, which itself reckons amongst its assets, freehold or leasehold immovable property in Mauritius;
  - (ii) a share in a company which reckons amongst its assets –

- (A) any freehold or leasehold immovable property in Mauritius; or
- (B) any share in a company holding shares in a subsidiary or any share in a partnership or society or any other body corporate, which itself reckons amongst its assets, freehold or leasehold immovable property in Mauritius.

### **3. Non-citizen's property rights**

(1) Subject to subsection (3), a non-citizen who wishes to hold or purchase or otherwise acquire a property shall make a written application to the Minister giving, wherever applicable –

- (a) the precise location of the property;
- (b) a site plan showing its extent and precise location;
- (c) the nature of the interest intended to be purchased or otherwise acquired or held;
- (d) the reasons for which the application is made;
- (e) such other information as the Minister may require.

(2) On receipt of an application under subsection (1), the Minister may issue to the applicant a certificate authorising him to purchase, acquire or hold the property, subject to such terms and conditions as the Minister may impose.

(3) No certificate shall be required –

- (a) to enable a non-citizen to hold property in virtue of a lease for a term not exceeding, in the aggregate, 6 months in any year;
- (b) in the case of a non-citizen –
  - (i) who purchases or otherwise acquires or holds any property in accordance with any other enactment or any convention to which Mauritius is a party;
  - (ii) who purchases or otherwise acquires or holds property -

- (A) while he is the spouse, married in accordance with the regime legal de communauté, of a citizen;
  - (B) by inheritance; or
  - (C) by the effect of marriage.
- (c) in the case of a non-citizen or a person not resident in Mauritius who -
- (i) purchases, acquires, holds, sells or otherwise deals with shares or other securities of a company which is desirous of being admitted for quotation on the Official List of the Stock Exchange through a public issue, offer for sale of shares and private placement of shares, or quoted on the Official List of the stock Exchange or admitted to any Second Market which may be established under the Stock Exchange Act; or
  - (ii) invests in a unit trust scheme and any other collective investment vehicle;
  - (iii) purchases or otherwise acquires any luxury villa, apartment, penthouse or other similar properties used, or available for use, as residence with or without attending services or amenities from a company holding a certificate under the Integrated Resort Scheme under the Real Estate Development Scheme, prescribed under the Investment Promotion Act;
  - (iv) being an investor, purchases or otherwise acquires an immovable property, a right to immovable property or part of a building, for business purposes, upon production of an authorisation from the Board of Investment established under the Investment Promotion Act;
  - (v) being an investor, a self-employed person who is a non-citizen, a retired non-citizen or a non-citizen referred to in section 5AA of the Immigration Act, and having been granted a permanent residence permit under the Immigration Act, purchases an immovable property or right to immovable property, villa, apartment, penthouse, flat or tenement, used or available for use, as residence, upon production of an authorisation from the Board of Investment.

- (e) for the purpose of paragraph (c), “company” includes unit trust, qualified corporation or any other collective investment vehicle.

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## **5. Consequence of contravention**

- (1) An agreement which is in contravention of –
  - (a) section 3; or
  - (b) a condition imposed in a Certificate,

shall be void.

(2) Where property is purchased or otherwise acquired or held in contravention of -

- (a) section 3; or
- (b) a condition imposed in a certificate,

the Curator shall forthwith -

- (i) take possession of the property; and
- (ii) cause it to be sold in accordance with the Sale of immovable Property act.

(3) A person, other than a non-citizen, who acquires property pursuant to a sale under subsection (2), shall acquire a good title to the property.

(4) The proceeds of a sale under subsection (2) shall, after deduction of all charges, be paid over, in such manner as the Registrar may direct, to the non-citizen or other person who appears to be entitled to them.

## **6. Qualified corporation**

(1) Subject to subsection (2), a qualified corporation or an applicant for a business certificate who wishes to hold or purchase or otherwise acquire a property shall apply to the Commission, or in the case of a bank holding a banking licence under the Banking Act 2004 in so far as it relates to its banking transactions with non-residents and corporations holding a Category 1 Global Business Licence or a Category 2 Global Business Licence, to the Bank of Mauritius.

- (2) The minister may –

- (a) make regulations to provide for the manner in which applications submitted to the Commission or the Bank of Mauritius, as the case may be, shall be processed;
- (b) delegate to the Commission or the Bank of Mauritius, subject to such directions as he thinks fit, his powers to issue a certificate under this Act to a qualified corporation.

(3) Any certificate issued by the Commission or the Bank of Mauritius, as the case may be, under powers delegated by the Minister, shall be deemed to be a certificate issued under section 3(2) of this Act.