

THE BUSINESS REGISTRATION ACT 2002

Act 40/2002

Proclaimed by [\[Proclamation No. 15 of 2006\]](#) w.e.f. 1st October 2006

[Except sections 6(4) & 14]

Proclaimed by [\[Proclamation No. 23 of 2009\]](#)

Section 6(4) w.e.f 1st July 2009

Section 14 w.e.f 1st Jan 2010

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An Act

To provide for the registration of persons carrying on business in Mauritius and of their business names, the allocation of a single business registration number and the issue of a business registration card to those persons and for matters connected therewith and incidental thereto

ENACTED by the Parliament of Mauritius, as follows –

1. Short title

This Act may be cited as the **Business Registration Act 2002**.

2. Interpretation

(1) In this Act :

"authorised officer" means an officer duly authorised in writing by the Registrar;

"business" -

(a) includes every form of trade, commerce or manufacture, craftsmanship, calling, profession, vocation: or occupation or any other activity carried on by a person for the purposes of gain or profit;

(aa) includes any activity of –

(i) a statutory body specified in the First Schedule to the Statutory Bodies (Accounts and Audit) Act;

(ii) a co-operative society registered under the Co-operatives Act;

(iii) an association registered under the Registration of Associations Act; and

(iv) a trade union registered under the Employment Relations Act; but

(b) does not include-

(i) any office or employment;

(ii) any of the businesses or activities specified in Part I of the First Schedule; or

(iii) any business activity carried on by a person, or class of persons, specified in Part II of the . First Schedule;

"business name" means the name or style under which a person carries on business;

"business registration card" means a Central Business Registration Card issued under section 8(2) ;

"business registration number" means the number allocated by the Registrar under section 8(1);

"CBRD" means the Central Business Registration Database established under section 5;

"commercial partnership" includes a *société commerciale de fait* which is liable to payment of registration fee under the Companies Act 2001;

"company" means a company incorporated or registered under the Companies Act 2001 ;

"fee"-

(a) means the registration fee payable under sections 6 and 8(7); and

(b) includes the fee payable under section 15;

"firm" includes an unincorporated body consisting of one or more individuals, or of one or more corporations, having constituted a partnership with a view to carrying on business;

"local authority" has the same meaning as in the Local Government Act;

"Minister" means the Minister to whom responsibility for the subject of corporate affairs is assigned;

"person" includes a consortium, *société*, partnership, joint venture, trust or firm;

"person responsible for the management of a business" includes every director, manager, partner, officer, individual, secretary, agent or employee who is at any time in charge, either solely or to a substantial extent, of the management of the business;

"public sector agency" means any agency specified in the Third Schedule;

"Registrar" means the Registrar of Businesses;

"registration", in relation to a person, means registration of his business or business name under this Act;

"relevant permit" includes any licence, approval or other authorisation required from a public sector agency under any enactment;

"*société*" -

(a) means a *société* formed under any enactment in Mauritius; and

(b) includes -

(i) a *société de fait*;

(ii) a *société en participation*;

(iii) a joint venture;

(iv) a consortium; or

(v) a *société*, partnership or similar business entity formed under the law of a foreign country;

"trust" has the same meaning as in the Trusts Act 2001.

(2) A person who has a place of business in Mauritius shall be deemed to be carrying on business in Mauritius for the purposes of this Act.

Amended by [\[Act No. 9 of 2015\]](#)

3. Application and scope of Act

(1) Repealed by [\[Act No. 17 of 2007\]](#)

(2) Where a person carrying on business is required under this Act to do any act or thing, any person responsible for the management of the business for or on behalf of the first-mentioned person shall also be answerable for the doing of, or omission to do, that act or thing.

Amended by [\[Act No. 17 of 2007\]](#)

4. Registrar of Businesses

The Registrar of Businesses shall be the Registrar of Companies appointed under the Companies Act 2001.

5. Establishment of the CBRD

- (1) There is established for the purposes of this Act a Central Business Registration Database, which shall be known as the CBRD.
- (2) The Registrar shall be the repository of the CBRD.
- (3) The CBRD shall consist of all entries, required to be registered under this Act, kept on computer or other approved electronic device at the Office of the Registrar.
- (4) Any person may, on payment of such fees and on such conditions as may be prescribed, have access to the CBRD and obtain copies of any entry made therein.

6. Duty to be registered

- (1) Subject to the other provisions of this Act, no person shall carry on any business in Mauritius unless he is registered under this Act.
- (2) Any person who is required to be registered under subsection (1) shall make an application to the Registrar-
 - (a) for registration of his business and of his business name, if any; and
 - (b) for a business registration card.
- (3) Where a person makes an application under subsection (2), he shall, at the same time, pay the registration fee specified in Part I of the Second Schedule.

- (4) An application under subsection (2) shall be made at least 2 days before the person proposes to commence business.
- (5) Where a person carries on business at more than one place of business or carries on 2 or more different businesses at one or more places of business, he shall make only one application under subsection (2).
- (6) Any person who fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

Amended by [\[Act No. 14 of 2009\]](#)

7. Manner and particulars of registration

- (1) An application under section 6 shall be made in such medium and in such form as may be approved by the Registrar and shall specify -
 - (a) the full name and national identification number of the person;
 - (b) the business name of the person, if any;
 - (c) the general nature of the business;
 - (d) the principal place of business and any other place where the business is carried on;
 - (e) the date or proposed date of commencement of business; and
 - (f) such other information or particulars as may be required in the application form.
- (2) On receipt of an application under subsection (1), the Registrar may require the applicant to furnish such other information or additional particulars as may be required for the purposes of registration under section 8.

8. Registration of business and business name

- (1) Where the Registrar is satisfied with the particulars or other information provided under section 7, he shall, subject to the other provisions of this Act -
 - (a) register the business and business name of the applicant in the CBRD;and
 - (b) allocate a business registration number to the applicant.
- (2) Upon the registration of a person in accordance with subsection (1)(a), the Registrar shall issue to the person a business registration card electronically or in such other form as the Registrar may determine.
- (2A) A business registration card issued under this section shall, in the absence of proof to the contrary, be conclusive evidence that the business is registered under this Act.
- (3) Every business registration card shall-
 - (a) bear-
 - (i) the business registration number;
 - (ii) the full name of the person;
 - (iii) the business name of the person, if any;
 - (iv) a concise description of the general nature of the business; and
 - (v) the principal place of business and any other place where the business is carried on;
 - (b) distinctly indicate its date of issue; and

- (c) be signed by the Registrar.
- (4) No person registered under this section shall have more than one business registration number or more than one business registration card.
- (5) Any person registered under this Act who, for any reason, has been allocated more than one business registration number or has been issued with more than one business registration card shall immediately notify the Registrar in writing and return the business registration cards to enable the Registrar to take the actions set out under subsection (6).
- (6) On receipt of a notification under subsection (5), the Registrar shall cancel the returned business registration cards, allocate a new business registration number to the person, issue to the person a fresh business registration card and amend his CBRD.
- (7) – (8) Deleted by [\[Act No. 14 of 2009\]](#)
- (9) Nothing in this section shall be construed to require the Registrar to register any person or issue a business registration card, if he is not satisfied with the particulars or other information furnished under this Act.
- (10) The registration of a person or the issue of a business registration card, shall not be deemed to imply that the requirements of any enactment in relation to any business carried on by that person have been complied with.
- (11) A certified copy of the business registration card in force shall be displayed in a conspicuous place at the principal place of business of the person and at every other place where the person carries on business.

Amended by [\[Act No. 14 of 2009\]](#); [\[Act No. 18 of 2016\]](#)

9. Registration of companies and commercial partnerships

(1) Every company or commercial partnership shall be deemed to be registered under this Act.

(2) Any number allocated to a company or commercial partnership by the Registrar under the Companies Act 2001 shall be deemed to be the business registration number of that company or commercial partnership, as the case may be, under this Act.

(2A) The Registrar shall, in respect of a company or commercial partnership referred to in subsection (2), issue a business registration card electronically or in such other form as the Registrar may determine.

(3) Every company incorporated or registered, or every commercial partnership registered, under the Companies Act 2001 -

(a) on or after the commencement of this Act shall, at least 14 days before it commences business;

(b) prior to the commencement of this Act shall, within such time as may be directed by the Registrar,

notify the Registrar, in such medium and in such manner as may be approved by the Registrar, of -

(i) the business name of the company or commercial partnership, if any;

(ii) the general nature of the business;

(iii) the principal place of business and any other place where the business is carried on; and

- (iv) the date or proposed date of commencement of business.
- (4) On the commencement of this Act, the Registrar shall, subject to subsection (3), issue a business registration card to every company or commercial partnership.
- (5) Sections 6 and 7 shall not apply to a company or commercial partnership.

Amended by [\[Act No. 14 of 2009\]](#); [\[Act No. 18 of 2016\]](#)

9A. Registration of bodies

Every –

- (a) statutory body specified in the First Schedule to the Statutory Bodies (Accounts and Audit) Act;
- (b) co-operative society registered under the Co-operatives Act;
- (c) association registered under the Registration of Associations Act;

and

- (d) trade union registered under the Employment Relations Act,

shall be considered to be registered under this Act.

9B. Sharing of information

- (1) For facilitation purposes, the Registrar of Businesses shall, through the CBRD, share with another public sector agency, information relating to a business.
- (1A) Notwithstanding any other enactment, public sector agencies shall, upon mutual agreement, share and use information relating to business among themselves

for the purpose of discharging their functions.

- (2) No public sector agency shall disclose any information obtained pursuant to subsection (1) or (1A) to a third party.

Amended by [\[Act No. 21 of 2006\]](#); [\[Act No. 29 of 2012\]](#); [\[Act No. 9 of 2015\]](#); [\[Act No. 18 of 2016\]](#)

10. Use of business names

- (1) No person who is registered under this Act shall carry on business under a business name which has not been registered with the Registrar under section 8.
- (2) The registration of a business name under this Act shall not be construed as authorising the use of that name where, apart from such registration, the use thereof is prohibited under any other enactment.
- (3) Except with the written consent of the Registrar, no person shall be registered under a business name which includes -
- (a) the word "Authority", "Corporation", "Government", "Mauritius", "National", "President", "Presidential", "Regional", "Republic", "State", or any other word which in the opinion of the Registrar suggests, or is likely to suggest, that it enjoys the patronage of the Government or of a statutory corporation or of the Government of any other State;
 - (b) the word "Municipal" or "Chartered" or any other word which in the opinion of the Registrar suggests, or is likely to suggest, connection with a local authority in Mauritius or elsewhere;
 - (c) the word "co-operative"; or
 - (d) the words "Chamber of Commerce".

- (4) Where the Registrar is satisfied that any person registered under this Act carries on business, or any person applying for registration under this Act intends to carry on business, under a business name which -
- (a) is identical to, or so nearly resembles, the name of any other person carrying on business or the business name under which another person carries on business; or
 - (b) in the opinion of the Registrar, is undesirable or misleading, the Registrar may cancel his registration or refuse to register him, as the case may be, unless he changes the business name to a name which may be registered under this section, within 30 days from the date the Registrar requests him to do so.
- (5) Any person aggrieved by a decision of the Registrar under subsection (4) may, within 30 days from the date of the notice of cancellation or refusal, appeal in writing to the Minister whose decision shall be final.
- (6) Any person who contravenes subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

Amended by [\[Act No. 4 of 2017\]](#)

11. Registration of changes in particulars

- (1) Where a change is made, or occurs, in any of the particulars registered under this Act in respect of any person, that person shall, within 14 days from the date of the change, notify the Registrar, in such medium and in such form as may be approved by the Registrar, of the nature and the date of the change.
- (2) Where the change under subsection (1) requires a change in the business registration card of the person, that person shall, at the same time, return his business registration card and all copies thereof to the Registrar.

- (3) On receipt of a notification under this section, the Registrar, upon being satisfied that the changes are required to be made, shall cancel the returned business registration card, cause the CBRD to be amended accordingly and where necessary, issue a fresh business registration card to the person.
- (4) Any person who fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

12. Cessation or transfer of business

- (1) Where a person registered under this Act ceases to carry on business or sells or otherwise transfers his business, he shall, within 15 days from the date of cessation, sale or transfer, notify the Registrar in writing, in such medium and in such form as may be approved by the Registrar, of the date of the cessation, sale or transfer and the full name of the buyer or transferee, as the case may be and at the same time return his business registration card and all copies thereof.
- (2) Where a person purchases or takes over a business, he shall notify the Registrar in writing, in such medium and in such form as may be approved by the Registrar, of the date of the purchase or take over and the full name of the seller or transferor, as the case may be, and at the same time return his business registration card and all copies thereof, if any.
- (3) On receipt of a notification under subsection (1) or (2), the Registrar, upon being satisfied that the information provided, shall cancel the returned business registration card, cause the CBRD to be amended accordingly and where necessary, issue a fresh business registration card to the person.
- (4) Any person who fails to comply with subsection (1) or (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

13. Use of computer system

- (1) Notwithstanding anything to the contrary in this Act, the Registrar may authorise -

- (a) any application or notification required under this Act ,
- (b) the payment of any registration fee; and
- (c) the performance of any other act or thing which is required to be done under this Act,

to be made, notified or done electronically through CBRIS or such other electronic system, and in such manner as may be approved by the Registrar.

- (2) With effect from such date as may be notified in tile *Gazette*, the Registrar may direct that any matter, act or thing referred to in subsection (1) shall be made, notified or done electronically or otherwise.

- (3) In this section –

“CBRIS” has the same meaning as in the Companies Act.

Amended by [\[Act No. 9 of 2015\]](#)

14. Use of business registration number

- (1) Notwithstanding any other enactment, every person registered under this Act shall, in respect of every transaction he makes, use and indicate on any document, whether electronically or otherwise -

- (a) his business registration number; and

- (b) where the person with whom the transaction is made is registered under this Act, the business registration number of that person.

- (1A) (a) The business registration number of a person used by him or a public sector agency shall be the unique identification number of that person.

(b) The unique identification number of a person shall be the person's official identification number whenever reference is made to him.

(c) Any number of identification, other than the identification number referred to in paragraph (a) which is used by a public sector agency with which a transaction is made –

(i) shall be used by the public sector agency solely for internal purposes; and

(ii) shall not appear on any document issued to any person.

(2) Any person who fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

(3) No public sector agency shall issue any relevant permit to any person who is required to be registered under this Act unless the person holds a business registration card.

(4) Every public sector agency shall use and indicate in its records, whether electronically or otherwise, the business registration number of every person who is required to be registered under this Act and in respect of whom a record is required to be kept.

(5) For the purpose of this section, any public sector agency or other person shall have online access to information relating to the registration of a person registered under this Act to ascertain the particulars of registration of that person.

Amended by [\[Act No. 9 of 2015\]](#); [\[Act No. 18 of 2016\]](#)

15. Copy of business registration card

Any person registered under this Act may, upon payment of the fee specified in Part II of the Second Schedule, obtain a copy of his business registration card duly certified by the Registrar;

16. Powers of Registrar

- (1) The Registrar or any authorised officer shall, for the purposes of ensuring compliance with this Act, have power at all reasonable times to visit any premises at which he has reason to believe that business is being carried on in breach of this Act.
- (2) When exercising the power under subsection (1), the Registrar or any authorised officer shall declare his office and shall produce his written authority to any person affected by the exercise of such power.
- (3) Where the Registrar has reasonable cause to believe that any person registered under this Act is not carrying on business, he may send by registered post to that person a notice to the effect that if an answer showing cause to the contrary is not received within one month from the date thereof, the registration of that person and his business registration card may be cancelled and the name under which he carries on business removed from the CBRD.
- (4) The Registrar shall have power at all times to -
 - (a) rectify any mistake in order to bring the entry in the CBRD relating to any person into conformity with the documents relating to that person furnished under this Act;
 - (b) amend the business registration card issued to the person accordingly.
- (5) The Registrar shall, by notification in the *Gazette*, publish such particulars as he thinks fit in respect of any person whose registration and business registration card have been cancelled under this Act.

- (6) Where the registration of a person is cancelled under this Act, the business registration card issued to that person shall be deemed to have been cancelled.

17. Immunity

- (1) No action shall lie against the Registrar or any of his officers in respect of any act done or omitted to be done by the Registrar or any of his officers in the execution, in good faith, of his functions under the Act.
- (2) Where the Registrar furnishes, electronically or otherwise, information relating to a person registered under this Act to any other person, neither the Registrar nor any of his officers who is involved in the supply of such information shall be liable for any loss or damage suffered by any person, by reason of any error or omission, of whatever nature or however caused, if the error or omission is made in good faith and in the ordinary course of the discharge of the duties of the Registrar or officer or authorised agent or has occurred or arisen as a result of any defect or breakdown in the service or in any of the equipment used for the service.

18. Persons carrying on unlawful business

- (1) Nothing in this Act shall be construed to require the Registrar to register a person who carries on any business which contravenes any enactment.
- (2) Where a person registered under this Act carries on any business which contravenes an enactment, the Registrar may cancel his registration and the business registration card of that person shall be deemed to have been cancelled.
- (3) Any person aggrieved by the decision of the Registrar under this section may appeal to the Supreme Court by way of Judicial Review.

19. Offences and penalties

Any person who contravenes this Act or any regulations made under this Act shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees, where no specific penalty is provided.

20. Jurisdiction

Notwithstanding -

(a) section 114 of the Courts Act; and

(b) section 72 of the District and Intermediate Courts (Criminal Jurisdiction) Act,

a Magistrate shall have jurisdiction to try any offence and impose any penalty under this Act.

21. Regulations

(1) The Minister may-

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

(b) by regulations, amend the Schedules.

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

22. Consequential amendment

The Business and Trade Names (Prohibition) Act is amended by repealing section 2 and replacing by the following new section -

2. Interpretation

In this Act -

"body" does not include a business or a company;

"business" has the same meaning as in the Business Registration Act 2002;

"company" has the same meaning as in the Companies Act 2001;

"Minister" means the Prime Minister.

23. Transitional provisions

Any person carrying on business in any town or district under the Local Government Act on the day immediately before the coming into force of this Act shall apply for registration under this Act within such time, in respect of such town or district and in such order as may be notified by the, Registrar in the *Gazette* and in at least 2 newspapers in wide circulation in Mauritius.

10. Commencement

Proclaimed by [\[Proclamation No. 15 of 2006\]](#) w.e.f. 1st October 2006
[Except sections 6(4) & 14]

Proclaimed by [\[Proclamation No. 23 of 2009\]](#)
Section 6(4) w.e.f 1st July 2009
Section 14 w.e.f 1st Jan 2010

FIRST SCHEDULE

(section 2)

PART I

Businesses or activities

The business of a craftsman who -

- (a) exercises his craft from his own domestic premises; and
- (b) does not have any business premises.

PART II

Person or class of persons

1. Any person engaged in the cultivation of land of an extent not exceeding 4.2208 hectares (10 arpents)

Amended by [\[Act No. 9 of 2015\]](#)

SECOND SCHEDULE

[Sections 6(3) and 15]

PART I - REGISTRATION FEE

(Rs)

Person carrying on business having, at the time of application for registration under section 6, a work force of—

| | |
|--------------------------------|-------|
| (a) not more than 10 persons | 125 |
| (b) between 11 and 50 persons | 250 |
| (c) between 51 and 100 persons | 600 |
| (d) above 100 persons | 1,500 |

PART II- FEE

Rs 100

Repealed and replaced by [\[GN No. 231 of 2012\]](#)

Amended by [\[Act No. 14 of 2009\]](#)

THIRD SCHEDULE

[Section 2]

PUBLIC SECTOR AGENCIES

1. A commission set up under the Constitution
2. Public office under the Constitution
3. Office of the President and Vice-President
4. Ombudsman under the Constitution or Ombudsperson established under any enactment
5. National Assembly
6. Rodrigues Regional Assembly
7. A Court of law or tribunal in Mauritius established under any enactment
8. Electoral Commissioner's Office
9. Ministry or Department
10. A local authority under the Local Government Act
11. Every statutory body specified in the First Schedule to the Statutory Bodies (Accounts and Audit) Act
12. Bank of Mauritius under the Bank of Mauritius Act
13. Financial Services Commission under the Financial Services Act
14. Financial Intelligence Unit under the Financial Intelligence and Anti-Money Laundering Act
15. Independent Commission Against Corruption under the Prevention of Corruption Act
16. Office of the Registrar of Co-operative Societies under the Co-operatives Act
17. Office of the Registrar of Associations under the Registration of Associations Act
18. Office of the Registrar for registration of trade unions under the Employment Relations Act

Added by [\[Act No. 9 of 2015\]](#)