ADVERTISEMENTS REGULATION ACT
Cap 281 – 29 March 1930

ARRANGEMENT OF SECTIONS

SECTION
1. Short title
2. Interpretation
3. Regulation of advertising structures
4. Charge to advertising structure fee
5. Display of registered mark
6. Registration of advertising structures
7. Penalty and interest for late payment of fee
7A. Penalty in respect of non-registered advertising structure
8. Adjustment of fee following alteration of advertising structure
9. Deregistration of advertising structure on removal
10. Assessment and recovery of fee
11. Offences
12. Regulations
13.–14. —

SCHEDULE

ADVERTISEMENTS REGULATION ACT

1. Short title
This Act may be cited as the Advertisements Regulation Act.

2. Interpretation
In this Act—

“advertising structure” has the same meaning as in the Roads Act;

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

“fee” or “advertising structure fee”—
(a) means the advertising structure fee chargeable under section 4; and
(b) includes any penalty and interest referred to in sections 6 (1A), 7 and 7A; but
(c) does not include any fine;

“financial year” means the period of 12 months ending on 31 December in any year;

“highway authority” has the same meaning as in the Roads Act;

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

“owner”, in relation to an advertising structure, includes—
(a) the person who is the owner of the advertising structure;
(b) in respect of an advertising structure situate on State land, or Pas Géométriques, the lessee of the site;
(c) in respect of a leased advertising structure, the person who receives rent or, if the advertising structure were to be let, would be entitled to receive the rent, whether for his own benefit or that of another person; or

(d) where the owner cannot be found or ascertained, the person whose product or service is being advertised by means of the structure.

[S. 2 repealed and replaced by s. 146 (1) of Act 32 of 2003 w.e.f. 7 August 2004; amended by s. 165 (1) of Act 36 of 2011 w.e.f. 15 December 2011; repealed and replaced by s. 2 (a) of Act 37 of 2011 w.e.f. 1 January 2012; s. 2 (a) of Act 26 of 2012 w.e.f. 1 January 2013; amended by s. 2 (a) of Act 9 of 2015 w.e.f. 14 May 2015; s. 2 (a) of Act 10 of 2017 w.e.f. 1 October 2017.]

3. Regulation of advertising structures

(1) The highway authority shall, for the purpose of the erection or display of an advertising structure which is visible from a motorway or main road, exercise control in accordance with sections 22 to 25 of the Roads Act.

(2) (a) Every local authority shall, in relation to the erection or display of an advertising structure which is visible from an urban or a rural road, or any other place other than a motorway or main road, exercise control in accordance with sections 22 to 25 of the Roads Act, subject to such modifications, adaptations and exceptions as may be necessary to bring them in conformity with paragraph (b).

(b) Every local authority shall, for the purpose of paragraph (a), make regulations for regulating, restricting or preventing within its own area the exhibition of advertisements in such places and in such manner, or by such means, as to disfigure or injuriously affect—

(i) the view of rural scenery from a highway or from any public place or water;

(ii) the amenities of any town or village or of a public garden, square or pleasure promenade;

(iii) the natural beauty of a landscape; or

(iv) the amenities of any historic or public building or monument or of any place frequented by the public solely or chiefly on account of its beauty or historical interest.

(3) This section shall not apply to the exhibition of advertisements on or upon any platform, landing stage or wharf not belonging to or not under the control of the highway authority or a local authority.

[S. 3 repealed and replaced by s. 2 (a) of Act 37 of 2011 w.e.f. 1 January 2012.]

4. Charge to advertising structure fee

(1) Subject to this section, there shall be charged, on every advertising structure, a fee to be known as “advertising structure fee”.

(2) (a) Every owner of an advertising structure specified in column 1 of the Schedule shall pay to the Director-General a fee specified in column 2 of that Schedule corresponding to that advertising structure, by the date specified in column 3 of that Schedule.
(b) The fee under paragraph (a) shall be paid in such form and manner, whether in electronic form or otherwise, as the Director-General may determine.

(3) —
[S. 4 amended by s. 2 (b) of Act 26 of 2012 w.e.f. 1 January 2013.]

5. Display of registered mark

(1) Every owner of an advertising structure registered under section 6 shall, within one month of the date of the registration, affix or cause to be affixed a registered mark, consisting of his name and registration number, on the advertising structure in accordance with such specifications as the Director-General may determine.

(2) —

(3) (a) Where an owner fails to affix a registered mark or fails to affix a registered mark in accordance with subsection (1), as the case may be, he shall be liable to pay to the Director-General a penalty of 10,000 rupees for each quarter or part of a quarter during which the registered mark is not affixed or the registered mark is not affixed in accordance with subsection (1).

(b) The penalty under paragraph (a) shall not, in the aggregate, exceed 50,000 rupees.

(4) Section 7A shall apply to subsection (3) with such modifications and adaptations as may be necessary.

[S. 5 repealed and replaced by s. 2 (a) of Act 37 of 2011 w.e.f. 1 January 2012; s. 2 (c) of Act 26 of 2012 w.e.f. 1 January 2013; amended by s. 2 (a) of Act 11 of 2018 w.e.f. 1 November 2018.]

6. Registration of advertising structures

(1) (a) Subject to this section, every owner shall, on receipt of a written permission from the highway authority or any local authority, as the case may be, for the erection of an advertising structure, register the advertising structure with the Director-General, not later than 14 days from the date of the permission.

(b) Registration under paragraph (a) shall be made in such form and manner as the Director-General may determine and shall be accompanied by a certified copy of the permission referred to in that paragraph.

(1A) Any owner who fails to register his advertising structure within the time limit specified in subsection (1) (a) shall be liable to pay to the Director-General, in addition to the appropriate fee specified in the second column of the Schedule, a penalty of 50 per cent of that fee.

(2) —
[S. 6 repealed and replaced by s. 2 (a) of Act 37 of 2011 w.e.f. 1 January 2012; amended by s. 2 (b) of Act 9 of 2015 w.e.f. 14 May 2015.]

7. Penalty and interest for late payment of fee

(1) Where an owner fails to pay any fee on the last day on which it is payable, he shall be liable to pay to the Director-General, in addition to the fee —

(a) a penalty of 5 per cent of the fee; and
(b) interest at the rate of one per cent per month or part of the month on any amount of fee unpaid up to the date of payment.

(2) Any owner who fails to pay the fee under sections 4 and 7 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 12 months.

[S. 7 inserted by s. 2 (a) of Act 37 of 2011 w.e.f. 1 January 2012.]

7A. Penalty in respect of non-registered advertising structure

(1) Without prejudice to any action which the highway authority or local authority, as the case may be, may take under any enactment, where an owner has erected an advertising structure without the prior written permission of the highway authority or local authority, as the case may be, the Director-General shall, by notice in writing, require the owner to pay, not later than 28 days from the date of the notice, in respect of every financial year until the advertising structure is duly registered under section 6, a penalty equivalent to 3 times the appropriate fee specified in the Schedule.

(2) Where an owner who has been issued with a notice under subsection (1) is dissatisfied with the notice, he may, within 28 days from the date of the notice, object to the claim in the manner specified in section 38 of the Value Added Tax Act.

(3) The procedure set out in sections 38 and 39 of the Value Added Tax Act shall apply to an objection made under subsection (2).

(4) Where the owner referred to in subsection (2) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

[S. 7A inserted by s. 2 (b) of Act 10 of 2017 w.e.f. 1 October 2017.]

8. Adjustment of fee following alteration of advertising structure

The advertising structure fee chargeable under section 4 on an advertising structure shall be adjusted in accordance with the Schedule to reflect any alteration to the advertising structure.

[S. 8 inserted by s. 2 (a) of Act 37 of 2011 w.e.f. 1 January 2012; repealed and replaced by s. 2 (d) of Act 26 of 2012 w.e.f. 1 January 2013.]

9. Deregistration of advertising structure on removal

Where an advertising structure is removed pursuant to section 22 (2A) or 23 (2) of the Roads Act, the Director-General shall—

(a) ensure that the advertising structure fee payable on the advertising structure has been paid; and

(b) deregister the advertising structure.

[S. 9 inserted by s. 2 (a) of Act 37 of 2011 w.e.f. 1 January 2012; repealed and replaced by s. 2 (d) of Act 26 of 2012 w.e.f. 1 January 2013.]
10. **Assessment and recovery of fee**

The provisions of Parts VII, VIII and IX and sections 67 to 71 of the Value Added Tax Act shall apply to the fee with such modifications, adaptations and exceptions as may be necessary to bring them in conformity with this Act.

[S. 10 inserted by s. 2 (a) of Act 37 of 2011 w.e.f. 1 January 2012.]

11. **Offences**

Any owner who fails—

(a) to affix a registered mark in accordance with section 5;

(aa) to affix a registered mark under section 5; or

(b) to register his advertising structure with the Director-General under section 6,

shall commit an offence and shall, on conviction, be liable to a fine of not less than 10,000 rupees and not exceeding 50,000 rupees.

[S. 11 inserted by s. 2 (a) of Act 37 of 2011 w.e.f. 1 January 2012; amended by s. 2 (e) of Act 26 of 2012 w.e.f. 1 January 2013; s. 2 (b) of Act 11 of 2018 w.e.f. 1 November 2018.]

*continued on page A5 – 5*
12. Regulations

(1) The Minister to whom responsibility for the subject of finance is assigned may—

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

(b) by regulations, amend the Schedule.

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

[S. 12 inserted by s. 2 (a) of Act 37 of 2011 w.e.f. 1 January 2012.]

13. – 14. —

---

**SCHEDULE**
[Section 4]

**ADVERTISING STRUCTURE FEE**

<table>
<thead>
<tr>
<th>Advertising structure of an area —</th>
<th>Fee chargeable in respect of every financial year or every quarter</th>
<th>Date payable</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Financial Year (Rs)</td>
<td>Quarter (Rs)</td>
</tr>
<tr>
<td>(a) not exceeding 2 m²</td>
<td>5,000</td>
<td>1,250</td>
</tr>
<tr>
<td>(b) exceeding 2 m² but not exceeding 3 m²</td>
<td>7,500</td>
<td>1,875</td>
</tr>
<tr>
<td>(c) exceeding 3 m² but not exceeding 4 m²</td>
<td>10,000</td>
<td>2,500</td>
</tr>
<tr>
<td>(d) exceeding 4 m² but not exceeding 5 m²</td>
<td>12,500</td>
<td>3,125</td>
</tr>
<tr>
<td>(e) exceeding 5 m² but not exceeding 6 m²</td>
<td>15,000</td>
<td>3,750</td>
</tr>
<tr>
<td>(f) exceeding 6 m² but not exceeding 7 m²</td>
<td>17,500</td>
<td>4,375</td>
</tr>
<tr>
<td>(g) exceeding 7 m² but not exceeding 8 m²</td>
<td>20,000</td>
<td>5,000</td>
</tr>
<tr>
<td>(h) exceeding 8 m² but not exceeding 9 m²</td>
<td>22,500</td>
<td>5,625</td>
</tr>
</tbody>
</table>
### SCHEDULE—continued

<table>
<thead>
<tr>
<th>Advertising structure of an area—</th>
<th>Fee chargeable in respect of every financial year or every quarter</th>
<th>Date payable</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Financial Year (Rs)</td>
<td>Quarter (Rs)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) exceeding 9 m² but not exceeding 10 m²</td>
<td>25,000</td>
<td>6,250</td>
</tr>
<tr>
<td>(j) exceeding 10 m² but not exceeding 11 m²</td>
<td>27,500</td>
<td>6,875</td>
</tr>
<tr>
<td>(k) exceeding 11 m² but not exceeding 12 m²</td>
<td>30,000</td>
<td>7,500</td>
</tr>
<tr>
<td>(l) exceeding 12 m² but not exceeding 24 m²</td>
<td>40,000</td>
<td>10,000</td>
</tr>
<tr>
<td>(m) exceeding 24 m² but not exceeding 33 m²</td>
<td>50,000</td>
<td>12,500</td>
</tr>
<tr>
<td>(n) exceeding 33 m² but not exceeding 36 m²</td>
<td>60,000</td>
<td>15,000</td>
</tr>
<tr>
<td>(o) exceeding 36 m²</td>
<td>70,000</td>
<td>17,500</td>
</tr>
</tbody>
</table>

[Schedule inserted by s. 2 (b) of Act 37 of 2011 w.e.f. 1 January 2012; repealed and replaced by GN 59 of 2012 w.e.f. 1 January 2012; s. 2 (f) of Act 26 of 2012 w.e.f. 1 January 2013.]
### SCHEDULE—continued

**PART B – IN RESPECT OF FINANCIAL YEAR 2013 AND IN RESPECT OF EVERY SUBSEQUENT FINANCIAL YEAR**

<table>
<thead>
<tr>
<th>Advertising structure on field board or billboard, whether mechanical, electrical, electronic or in any other form, of an area</th>
<th>Fee chargeable (Rs)</th>
<th>Date payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) not exceeding 2 m²</td>
<td>5,000</td>
<td>In respect of a valid written permission from the highway authority or local authority granted—</td>
</tr>
<tr>
<td>(b) exceeding 2 m² but not exceeding 3 m²</td>
<td>7,500</td>
<td>(a) before 1 January in a financial year, the fee chargeable is payable in that financial year not later than 31 January 2012; or</td>
</tr>
<tr>
<td>(c) exceeding 3 m² but not exceeding 4 m²</td>
<td>10,000</td>
<td>(b) on or after 1 January in a financial year, the fee chargeable is payable not later than one month after the date of the written permission.</td>
</tr>
<tr>
<td>(d) exceeding 4 m² but not exceeding 5 m²</td>
<td>12,500</td>
<td></td>
</tr>
<tr>
<td>(e) exceeding 5 m² but not exceeding 6 m²</td>
<td>15,000</td>
<td></td>
</tr>
<tr>
<td>(f) exceeding 6 m² but not exceeding 7 m²</td>
<td>17,500</td>
<td></td>
</tr>
<tr>
<td>(g) exceeding 7 m² but not exceeding 8 m²</td>
<td>20,000</td>
<td></td>
</tr>
<tr>
<td>(h) exceeding 8 m² but not exceeding 9 m²</td>
<td>22,500</td>
<td></td>
</tr>
<tr>
<td>(i) exceeding 9 m² but not exceeding 10 m²</td>
<td>25,000</td>
<td></td>
</tr>
<tr>
<td>(j) exceeding 10 m² but not exceeding 11 m²</td>
<td>27,500</td>
<td></td>
</tr>
<tr>
<td>(k) exceeding 11 m² but not exceeding 12 m²</td>
<td>30,000</td>
<td></td>
</tr>
<tr>
<td>(l) exceeding 12 m² but not exceeding 24 m²</td>
<td>40,000</td>
<td></td>
</tr>
<tr>
<td>(m) exceeding 24 m² but not exceeding 33 m²</td>
<td>50,000</td>
<td></td>
</tr>
<tr>
<td>(n) exceeding 33 m² but not exceeding 36 m²</td>
<td>60,000</td>
<td></td>
</tr>
<tr>
<td>(o) exceeding 36 m²</td>
<td>70,000</td>
<td></td>
</tr>
</tbody>
</table>

(Schedule inserted by s. 2 (b) of Act 37 of 2011 w.e.f. 1 January 2012; repealed and replaced by GN 59 of 2012 w.e.f. 1 January 2012.)