

**SAIVA SIDDHANTA CHURCH ACT**

Act 22 of 1988 – 16 July 1988

ARRANGEMENT OF SECTIONS

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**SAIVA SIDDHANTA CHURCH ACT**

**1. Short title**

This Act may be cited as the Saiva Siddhanta Church Act.

**2. Interpretation**

In this Act—

“Church” means the Saiva Siddhanta Church of Mauritius established under section 3;

“Council” means the Council referred to in section 5;

“Guru Maha Sannidhanam” means the Guru Maha Sannidhanam of the Saiva Siddhanta Church, Hawaii, USA.

**3. Establishment of Church**

(1) There is established for the purposes of this Act the Saiva Siddhanta Church of Mauritius.

(2) The Church shall be a body corporate.

**4. Objects of Church**

The objects of the Church shall be to—

- (a) protect, preserve and promote monastic *Saivite* Hinduism;
- (b) promote Hindu solidarity;
- (c) build and manage orthodox *Saivite* temples and foster the *Saivite* spiritual traditions and monastic life; and
- (d) publish and distribute *Saivite* scripture and other religious literature.

**5. Management of Church**

The Church shall be managed by a Council, which shall consist of the Guru of the Church, 3 trustees of the Church and 2 other members to be appointed by the Guru and the trustees, or their representatives.

**6. Legal proceedings**

Service of process by and against the Church shall be made by or on the Secretary of the Council.

**7. Donations and legacies**

Article 910 of the Code Civil Mauricien shall not apply to the Church.

**8. Audit**

The accounts of the Church shall be audited every year by such competent persons as the Council shall determine.

**9. Exemption**

Notwithstanding any other enactment, the Church shall be exempt from the payment of duty on donations and legacies made to it.

**10. Rules**

(1) The Council may make such rules, not inconsistent with the laws of Mauritius, as it thinks fit for promoting the welfare of the Church.

(2) Notwithstanding the Interpretation and General Clauses Act, rules made under subsection (1) shall not be required to be—

- (a) approved by the Minister;
  - (b) laid before the Assembly; or
  - (c) published in the *Gazette*.
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