

STAMP DUTY ACT

Act 37 of 1990 – 1 January 1991

ARRANGEMENT OF SECTIONS

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STAMP DUTY ACT

1. Short title

This Act may be cited as the Stamp Duty Act.

2. Interpretation

In this Act—

“document” means a document specified in the Schedule;

“duty”—

(a) means the stamp duty levied under section 3; and

(b) includes any surcharge payable;

“Minister” means the Minister to whom responsibility for the subject of finance is assigned.

[S. 2 amended by s. 27 (14) (a) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (h) of Act 4 of 2006 w.e.f. 2 October 2004.]

3. Levy of stamp duty

(1) Notwithstanding any other enactment, there shall be levied and paid to the Registrar-General a stamp duty on every document at the corresponding rate specified in the Schedule.

(2) The duty specified in subsection (1) shall be paid at the time of registration, transcription, inscription or erasure of inscription, as the case may be.

(3) Where a document is not presented to the Registrar-General within the delay prescribed by an enactment relating to its registration, transcription or inscription, or erasure of inscription, a surcharge equal to 50 per cent of the amount of the duty shall be payable.

(4) Notwithstanding subsections (1) and (3), where, in the case of transfer of a property under the Real Estate Development Scheme prescribed under the Economic Development Board 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.

(5) —

[S. 3 amended by Act 25 of 1994; s. 16 of Act 23 of 2001 w.e.f. 11 August 2001; s. 27 (14) (b) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (h) of Act 4 of 2006 w.e.f. 2 October 2004; s. 28 of Act 17 of 2007 w.e.f. 22 August 2007; s. 27 of Act 20 of 2011 w.e.f. 16 July 2011; s. 25 (a) of Act 26 of 2013 w.e.f. 1 January 2014, s. 42 (19) of Act 11 of 2017 w.e.f. 15 January 2018]

4. Size of paper

(1) All documents and copies of documents which are drawn up by a notary, an attorney, a Court officer, an usher, the Master and Registrar, a Court registrar, an arbitrator, a professional land surveyor, a translator, an appraiser, an expert, an auctioneer and such other persons as the Minister may prescribe, shall be on paper of size A4 and of not less than 90 grammes.

(2) The number of lines on every page of the document shall not exceed 35, and the number of characters per linear centimetre of every line shall not exceed 5.

(3) Where a document does not comply with subsections (1) and (2), a surcharge of 50 per cent of the duty payable shall be levied.

5. Inspection of records

(1) Notwithstanding any other enactment, the Registrar-General or any other officer deputed by him may call for and inspect any book, record, register or other document of any person specified in section 4 for the purpose of ascertaining that the proper duty is paid.

(2) Any person who is required to produce any document referred to in subsection (1) and who refuses to do so without any reasonable cause shall commit an offence and shall, on conviction, be liable to a fine not exceeding 5,000 rupees and to imprisonment for a term not exceeding 2 years.

[S. 5 amended by s. 27 (14) (b), (c) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (h) of Act 4 of 2006 w.e.f. 2 October 2004.]

6. Remission or refund

The Minister may remit or refund the duty payable or paid under this Act on such terms and conditions as he may determine.

7. Regulations

(1) The Minister may make such regulations as he thinks fit for the purposes of this Act.

(2) The Minister may, by regulations, amend the Schedule.

8. – 11. —

SCHEDULE

[Sections 2 and 3]

Document	Rate of stamp duty (Rs)
1. Constitution of company or partnership	700
2. Copy of constitution of company or partnership for transcription	1,000
3. Deed of <i>règlement de co-proprieté</i>	700
4. Copy of deed of <i>règlement de co-proprieté</i> for transcription	1,000
5. Document witnessing transfer of property	700
6. Copy of document witnessing transfer of property for transcription	1,000
7. Loan agreement	700
8. Copy of loan agreement for inscription	700
9. Instrument of fixed charges, floating charge, pledge, <i>gage sans déplacement</i> or renewal of charge, pledge or of <i>gage sans déplacement</i> in respect of each original	700
10. Lease agreement by a leasing company in respect of each original	700
11. Any other deed drawn up by notary	400
12. Copy of any other deed drawn up by notary for—	
(a) transcription	1,000
(b) inscription or renewal of inscription	700
13. Any other document presented for—	
(a) transcription, in respect of each original or copy	550
(b) registration, inscription or erasure of inscription, in respect of each original or copy	150
14. Loan agreement of an amount of up to 100,000 rupees by the Development Bank of Mauritius to any person other than its employees, in respect of each original or copy	100
15. Loan agreement of an amount of up to 100,000 rupees by the National Agricultural Products Regulatory Office to growers of tobacco leaves, in respect of each original or copy	100
16. Loan agreement of an amount of up to 100,000 rupees by cooperative society to its members, in respect of each original or copy	100
17. Document witnessing the transfer of property by a bank to a person pursuant to an arrangement entered into between the bank and the person whereby the bank initially purchased the property with a view to selling or transferring the same to that person	NIL
18. Copy of document referred to in item 17 for transcription	NIL
19. Lease agreement in respect of State land for industrial or commercial purposes on production of a certificate from the Ministry responsible for the subject of lands, certifying that the lessee has opted for a new lease pursuant to section 6 (1E) of the State Lands Act	NIL

SCHEDULE—continued

Document	Rate of stamp duty (Rs)
20. Where exemption or part of exemption has been granted in respect of a takeover or transfer of undertaking pursuant to item (zb) of the Eighth Schedule to the Land (Duties and Taxes) Act, any document in relation to that takeover or transfer of undertaking, presented for registration, transcription, inscription or erasure of inscription	NIL
21. Lease or sublease agreement, by a small planter, of land not exceeding 10 hectares, for agricultural use	150
22. Copy of lease document referred to in item 21 for transcription	NIL

[Sch. amended by s. 27 (14) (d) of Act 33 of 2004 w.e.f. 1 July 2006; s. 4 (h) of Act 4 of 2006 w.e.f. 2 October 2004; repealed and replaced by s. 28 of Act 15 of 2006 w.e.f. 1 July 2006; amended by GN 132 of 2006 w.e.f. 23 September 2006; GN 131 of 2007 w.e.f. 15 September 2007; s. 32 of Act 18 of 2008 w.e.f. 19 July 2008; r. 3 of GN 5 of 2009 w.e.f. 10 January 2009; GN 38 of 2011 w.e.f. 14 February 2011; GN 232 of 2011 w.e.f. 1 January 2012; repealed and replaced by s.25 (b) of Act 26 of 2013 w.e.f. 1 January 2014; GN 51 of 2015 w.e.f. 5 April 2015; s. 50 of Act 10 of 2017 w.e.f. 24 July 2017]
