to the Government Gazette of Mauritius No. 52 of 29 April 2021

THE NON-CITIZENS (PROPERTY RESTRICTION) (AMENDMENT) ACT 2021

Act No. 2 of 2021

I assent

PRITHVIRAJSING ROOPUN, G.C.S.K.

29th April 2021

President of the Republic of Mauritius

ARRANGEMENT OF SECTIONS

Section

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An Act

To amend the Non-Citizens (Property Restriction) Act

ENACTED by the Parliament of Mauritius, as follows –

1. Short title

This Act may be cited as the Non-Citizens (Property Restriction) (Amendment) Act 2021.

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2. Interpretation

In this Act -

"principal Act" means the Non-Citizens (Property Restriction) Act.

3. Section 2 of principal Act amended

Section 2 of the principal Act is amended –

- (a) by deleting the definitions of "acquire", "hold" or "purchase" and replacing them by the following definitions
 - "acquire", "hold" or "purchase" -
 - (a) includes the distribution of property to a beneficiary under the Foundations Act; but
 - (b) does not include the burdening of a property with a mortgage or charge;
- (b) in the definition of "non-citizen", by adding the following new paragraph, the word "or" being added at the end of paragraph (c) and the word "or" being deleted at the end of paragraph (b)(ii)
 - (d) a foundation which has a person who is not a citizen of Mauritius as
 - (i) a founder;
 - (ii) a beneficial owner or an ultimate beneficial owner; or
 - (iii) a beneficiary,

under the Foundations Act;

- (c) in the definition of "share", in paragraph (a), by deleting the words "holds or purchases or otherwise acquires" and replacing them by the words "holds, disposes of, purchases or otherwise acquires".
- (d) by inserting, in the appropriate alphabetical order, the following new definition
 - "dispose of" includes the burdening of a property with a mortgage or charge;

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4. Section 3 of principal Act amended

Section 3 of the principal Act is amended –

- (a) in subsection (1)
 - (i) by inserting, after the words "hold,", the words "dispose of,";
 - (ii) in paragraph (c), by inserting, after the words "held,", the words "disposed of,";
- (b) in subsection (2), by inserting, after the words "hold,", the words "dispose of,";
- (c) in subsection (3)
 - (i) in paragraph (b)
 - (A) in subparagraph (i), by inserting, after the words "holds,", the words "disposes of,";
 - (B) in subparagraph (ii), by inserting, after the words "holds,", the words "disposes of,";
 - (ii) in paragraph (c)(i), by inserting, after the words "holds,", the words "disposes of,".

5. Section 5 of principal Act amended

Section 5 of the principal Act is amended, in subsection (2), by inserting, after the words "held,", the words "disposed of,".

6. Section 6 of principal Act amended

Section 6 of the principal Act is amended, in subsection (1), by inserting, after the word "hold", the words ", dispose of".

7. Consequential amendment

The Foundations Act is amended –

- (a) in section 4
 - (i) in subsection (2), by inserting, after the words "and endows", the words ", subject to the Non-Citizens (Property Restriction) Act,";

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- (ii) in subsection (3), by inserting, after the words "any other enactment", the words "but subject to the Non-Citizens (Property Restriction) Act";
- (b) in section 11, in subsection (3), by deleting the word "Any" and replacing it by the words "Subject to the Non-Citizens (Property Restriction) Act, any".

Passed by the National Assembly on the twenty seventh day of April two thousand and twenty one.

Bibi Safeena Lotun (Mrs)Clerk of the National Assembly