NON-CITIZENS (PROPERTY RESTRICTION) ACT

Act 22 of 1975 – 12 July 1975

Amended 38/11; 26/12 (cio 22/12/12); 27/13 (cio 21/12/13); 9/15 (cio 14/5/15); 33/16 (cio 22/12/16); 10/17 (cio 24/7/17); 11/17 (P53/17 – cio 15/1/18); 11/18 (cio 9/8/18); 13/19 (cio 25/7/19); 7/2020 (cio 7/8/2020); 2/2021 (cio 29/4/2021); 15/21 (cio 5/8/21); 14/22 (cio 27/7/22); 15/22 (cio 2/8/2022); 12/23 (cio 20/7/23, partly NIF); 15/23 – P31/23 (cio 12/12/23); 11/24 (cio 27/7/24); 18/25 (cio 9/8/25)

ARRANGEMENT OF SECTIONS

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NON-CITIZENS (PROPERTY RESTRICTION) ACT

EDITORIAL NOTE: The words "Class B Banking Licence" have been deleted and replaced by the words "Category 2 Banking Licence" wherever they appear, by section 22(c) of Act 20 of 2002 w.e.f. 1 September 2002; and the words "Financial Services Development Act 2001" have been deleted and replaced by the words "Financial Services Act 2007" wherever they appear, by section 97(5) of Act 14 of 2007 w.e.f. 28 September 2007.

1. Short title

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

2. Interpretation

In this Act –

"acquire", "hold" or "purchase" –

(a) includes a case where a non-citizen obtains a stake or, an interest in, or the continuous use of, property of any entity, corporate or unincorporated; but

(b) does not include the creation of security over property;

[RR 2/2021 (cio 29/4/2021); RR 15/21 (cio 5/8/21).]

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"Authorised Company" has the same meaning as in the Financial Services Act;

"business certificate" means a global business licence under the Financial Services Act or a banking licence under the Banking Act, in so far as it relates to its banking transactions with non-residents and corporations holding a Global Business Licence or with an Authorised Company;
[Amended 11/18 (cio 9/8/18).]

"certificate" means a certificate issued under section 3 (2);

"charge" means a fixed or floating charge;

"Commission" means the Financial Services Commission established under the Financial Services Act;

"dispose of" includes the creation of security over property;
[Inserted 2/2021 (cio 29/4/2021); RR 15/21 (cio 5/8/21).]

"Economic Development Board" means the Economic Development Board established under section 3 of the Economic Development Board Act;
[Inserted 15/21 (cio 5/8/21).]

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

"non-citizen" means –

(a) a person who is not a citizen of Mauritius;

(b) an association or body of persons, whether corporate or unincorporated, where –
[Amended 15/21 (cio 5/8/21).]

(i) it is not domiciled in Mauritius;

(ii) it is quoted on the Official List of the Stock Exchange or admitted to any Second Market established under the Securities Act and its control or management is vested in one or more persons who are not citizens of Mauritius;
[Amended 2/2021 (cio 29/4/2021).]

(iii) it is not so quoted or admitted and one of its shareholders is not a citizen of Mauritius;

(c) a trust in so far as it is involved in any transaction referred to in section 22 of the Trusts Act; or
[Amended 2/2021 (cio 29/4/2021).]

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(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;
[Added 2/2021 (cio 29/4/2021).]

"property" –

(a) means an immovable property, whether freehold or leasehold, in Mauritius; and

(b) includes –

(i) in relation to a trust or otherwise, any right or interest in immovable property, whether legal or beneficial; or

(ii) any share;

"qualified corporation" means a corporation holding a global business licence under the Financial Services Act or a bank holding a banking licence under the Banking Act, in so far as it relates to its banking transactions with non-residents and corporations holding a Global Business Licence or with an Authorised Company, as the case may be;
[Amended 11/18 (cio 9/8/18).]

"qualified entity" means an entity –

(a) that owns property; and

(b) in which a non-citizen directly or indirectly owns or controls all interests in the property;
[Inserted 15/22 (cio 2/8/22).]

"resident in Mauritius" means –

(a) in relation to an individual, a person who has his domicile in Mauritius;

(b) in relation to a body corporate, a body incorporated or registered under the law of Mauritius;

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"share" –

(a) means an interest, by any name called, in a company, partnership or *société* or any other body corporate which holds, disposes of, purchases or otherwise acquires an immovable property in Mauritius; and

[Amended 2/2021 (cio 29/4/2021).]

(b) includes –

(i) a share in a partnership or *société* or any body corporate which reckons amongst its assets –

(A) any freehold or leasehold immovable property in Mauritius; or

(B) any share in a company or in a company holding shares in a subsidiary or any share in a partnership or *société* or any other body corporate, which itself reckons amongst its assets, freehold or leasehold immovable property in Mauritius;

(ii) a share in a company which reckons amonst its assets –

(A) any freehold or leasehold immovable property in Mauritius; or

(B) any share in a company holding shares in a subsidiary or any share in a partnership or *société* or any other body corporate, which itself reckons amongst its assets, freehold or leasehold immovable property in Mauritius; or

(C) any share in a company holding shares in any successive subsidiary company, or any share in any successive partnership or société or any other successive body corporate, which itself reckons amongst its assets freehold or leasehold immovable property in Mauritius;

"shareholder" includes an association or body of persons, whether corporate or unincorporated, which is a non-citizen.

[S. 2 amended by s. 46(6)(a) of Act 18 of 1992 w.e.f. 13 July 1992; s. 14(a) of Act 25 of 1994 w.e.f. 27 July 1994; s. 12(a) of Act 9 of 1997 w.e.f. 1 July 1997; s. 12(a) of Act 10 of 1998 w.e.f. 21 July 1998; s. 46(7)(a) of Act 13 of 2001 w.e.f. 1 December 2001; s. 22(a) and (c) of Act 20 of 2002 w.e.f. 1 September 2002; s. 103(7)(a) of Act 35 of 2004 w.e.f. 10 November

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2004; s. 132(2) of Act 21 of 2005; s. 31(a) of Act 14 of 2009 w.e.f. 30 July 2009; s. 16 of Act 20 of 2009 w.e.f. 19 December 2009; s. 52 of Act 11 of 2018 w.e.f. 9 August 2018; s. 3 of Act 2 of 2021 w.e.f. 29 April 2021; s. 62 of Act 15 of 2021 w.e.f. 5 August 2021; s. 51 of Act 15 of 2022 w.e.f. 2 August 2022.]

3. Non-citizens' property rights

(1) Subject to subsection (3), a non-citizen who wishes to hold, dispose of, purchase or otherwise acquire a property shall make a written application to the Minister giving, wherever applicable –

[Amended 2/2021 (cio 29/4/2021).]

(a) the precise location of the property;

(b) a site plan showing its extent and precise location;

(c) the nature of the interest intended to be held, disposed of, purchased or otherwise acquired;

[Amended 2/2021 (cio 29/4/2021).]

(d) the reason for which the application is made; and

(e) such other information as the Minister may determine.

(1A) Notwithstanding subsection (1), where a non-citizen acquires property without having made a written application under subsection (1), the Minister may, where the non-citizen makes a written application after the acquisition, give his approval, subject to such terms and conditions as he may determine, with respect to the acquisition of the property where he is satisfied –

(a) of the credentials of the non-citizen; and

(b) that the omission to seek prior written authorisation for the acquisition of the property was due to a mistake or oversight.

[Inserted 13/19 (cio 25/7/19); 7/2020 (cio 7/8/2020).]

(1B) (a) Where a non-citizen makes a written application to the Minister under subsection (1A), he shall give all the particulars specified in subsection (1).

(b) Where the Minister gives his approval under subsection (1A), the non-citizen shall file the document witnessing the approval with the Conservator of Mortgages for transcription.

[Inserted 7/2020 (cio 7/8/2020).]

(2) On receipt of an application under subsection (1), the Minister may issue to the applicant a certificate authorising him to hold, dispose of, purchase or otherwise acquire the property, subject to such terms and conditions as the

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Minister may determine.
[Amended 2/2021 (cio 29/4/2021).]

(3) No certificate shall be required –

(a) to enable a non-citizen to hold property in virtue of –

(i) a non-renewable lease agreement for industrial or commercial purposes for a term not exceeding 30 years;
[RR 15/21 (cio 5/8/21); Amended 11/24 (cio 27/7/24).]

(ii) a deed of *concession* under the Fisheries Act 2023; or
[RR 15/23 (cio 12/12/23).]

(iii) a tenancy agreement for a term not exceeding 4 years;

(b) in the case of a non-citizen –

(i) who holds, disposes of, purchases or otherwise acquires any property in accordance with any other enactment or any convention to which Mauritius is a party;
[Amended 2/2021 (cio 29/4/2021).]

(ii) who holds, disposes of, purchases or otherwise acquires property –
[Amended 2/2021 (cio 29/4/2021).]

(A) while he is the spouse, married in accordance with the *régime légal de communauté*, of a citizen;

(B) by inheritance; or

(C) by the effect of marriage;

(ba) in the case of a retired non-citizen who, by agreement with the owner of a –

(i) residential care home as defined under the Residential Care Homes Act; or

(ii) residential unit in any other similar facility situated outside a smart city as referred to in the Econmic Development Board (Smart City Scheme) Regulations 2015,

acquires a right to live in the residential care home or

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residential unit, as the case may be, for the rest of his life, free of rent, provided that –

(A) such right shall not be transferable and shall end upon the death of the retired non-citizen or when the retired non-citizen terminates the agreement; and

(B) an authorisation from the Board of Investment is produced, after the Board of Investment has obtained the approval of the Minister;

[Inserted 10/17 (cio 24/7/17).]

(c) in the case of a non-citizen or a person not resident in Mauritius who –

(i) holds, disposes of, purchase or otherwise acquires, sells or otherwise deals with shares or other securities of a company which is desirous of being admitted for quotation on the Official List of the Stock Exchange through a public issue, offer for sale of shares and private placement of shares, or quoted on the Official List of the Stock Exchange or admitted to any Second Market which may be established under the Securities Act; or

[Amended 2/2021 (cio 29/4/2021); 18/25 (cio 9/8/25).]

(ii) invests in a unit trust scheme and any other collective investment vehicle;

(iii) disposes of, purchases or otherwise acquires any luxury villa, apartment, penthouse or other similar properties used, or available for use, as residence with or without attending services or amenities from a company holding a certificate under the Invest Hotel Scheme, Property Development Scheme or Smart City Scheme, prescribed under the Economic Development Board Act 2017;

[Amended 9/15 (cio 14/5/15); 11/17 (cio 15/1/18); 15/21 (cio 5/8/21).]

(iv) disposes of, purchases or otherwise acquires an immovable property, a right to immovable property or part of a building, for business purposes, on production of an authorisation from the Economic Development Board granted after it has obtained the approval of the Minister;

[Repealed and replaced 33/16 (cio 22/12/16); amended 11/17 (cio 15/1/18); 15/21 (cio 5/8/21)]

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(v) disposes of, purchases or otherwise acquires an apartment used, or available for use, as residence, in a building of at least 2 floors above ground floor, provided the purchase price is not less than 6 million rupees or its equivalent in any other hard convertible foreign currency, or in such other amount as may be prescribed, on production of an authorisation from the Economic Development Board granted after it has obtained the approval of the Minister;

[Amended 38/11 (cio 15/12/11); 26/12 (cio 22/12/12; 9/15 (cio 14/5/15); repealed and replaced 33/16 (cio 22/12/16); amended 11/17 (cio 15/1/18); 15/21 (cio 5/8/21).]

(va) –

[Inserted 27/13 (cio 21/12/13); repealed 33/16 (cio 22/12/16).]

(vi) disposes of, purchases or acquires a plot of service land for the construction of a residence from a company holding a certificate under the Smart City Scheme or Property Development Scheme prescribed under the Economic Development Board Act 2017;

[Inserted 26/12 (cio 22/12/12); amended 9/15 (cio 14/5/15); repealed 33/16 (cio 22/12/16); inserted 7/2020 (cio 7/8/2020); amended 15/21 (cio 5/8/21).].]

(vii) notwithstanding the repeal of the provisions relating to the IRS certificate or RES certificate under the Economic Development Board Act 2017, disposes of, purchases or otherwise acquires a residential property from a company holding an IRS certificate or a RES certificate.

[Added 9/15 (cio 14/5/15); amended 11/17 (cio 15/1/18); 15/21 (cio 5/8/21).]

(d) in the case of a non-citizen who is a resident pursuant to the Immigration Act 2022, purchases or otherwise acquires, with the approval of the Minister, a residential property, other than a property referred to in subsection (3A), provided that –

(i) the non-citizen has not acquired the status of resident by virtue of him being the spouse, dependent child, parent or other dependent of the holder of a permit under the Immigration Act 2022;

(ii) only one property is purchased or otherwise acquired by the non-citizen;

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(iii) the purchase price is not less than 500,000 US dollars or its equivalent in any other hard convertible foreign currency, or in such other amount as may be prescribed; and

(iv) any additional duty leviable under Part IIA of the Registration Duty Act is paid.

[Added 14/22 (cio 27/7/22); RR 12/23 (cio 20/7/23).]

(3A) The following shall, under subsection (3)(d), not apply –

(a) a property referred to in paragraphs (ba), (c)(iii), (v), (vi) and (vii);

(b) a residential property situated on State land, including Pas Géométriques;

(c) a bare land or serviced land exceeding 0.5276 hectare (1.25 arpent); or

(d) a standalone residential property constructed on an extent of land exceeding 0.5276 hectare (1.25 arpent);

[Inserted 12/23 (cio 20/7/23).]

(3B) Notwithstanding any other enactment, no qualified entity shall be wound up without the express authorisation of the Minister.

[Inserted 15/22 (cio 2/8/22); amended 12/23 9cio 20/7/23).]

(4) For the purposes of subsection (3) (c) –

"company" includes a unit trust, a qualified corporation or any other collective investment vehicle.

(5) For the purpose of subsection (3)(d), an application shall be accompanied by a valuation report, from a registered qualified surveyor, giving the open market value of the immovable property.

[Added 14/22 (cio 27/7/22).]

[S. 3 amended by s. 42 (6) (b) of Act 18 of 1992 w.e.f. 13 July 1992; s. 14 (b) of Act 25 of 1994 w.e.f. 27 July 1994; s. 5 of Act 17 of 1995 w.e.f. 12 August 1995; s. 12 (b) of Act 9 of 1997 w.e.f. 1 July 1997; s. 12 (b) of Act 10 of 1998 w.e.f. 21 July 1998; s. 13 (a) of Act 18 of 1999 w.e.f. 21 July 1998; s. 21 of Act 25 of 2000 w.e.f. 11 August 2000; s. 46(7) of Act 13 of 2001 w.e.f. 1 December 2001; s. 22(b) of Act 20 of 2002 w.e.f. 1 September 2002; s. 9 of Act 21 of 2006 w.e.f. 1 October 2006; s. 26 of Act 17 of 2007 w.e.f. 22 August 2007; s. 25 of Act 18 of 2008 w.e.f. 19 July 2008; s. 31 (b) of Act 14 of 2009 w.e.f. 30 July 2009; s. 20 of Act 38 of 2011 w.e.f 15/12/11; s. 20 of Act 26 of 2012 w.e.f. 22 December 2012; s. 33 of Act 27 of 2013 w.e.f. 21 December 2013; s. 39 of Act 9 of 2015 w.e.f. 14 May 2015; s. 41 of Act 10 of 2017 w.e.f. 24 July 2017; s. 42 of Act 11 of 2017 w.e.f. 15 January 2018; s. 39 of Act 13 of 2019 w.e.f. 25 July 2019; s. 45 of Act 7 of 2020 w.e.f. 7 August 2020; s. 4 of Act 2 of 2021 w.e.f. 29 April 2021; s. 39 of Act 14 of 2022 w.e.f. 27 July 2022; s. 51 of Act

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15 of 2022 w.e.f. 2 August 2022; s. 59 of Act 12 of 2023 w.e.f. 20 July 2023; s. 208 of Act 15 of 2023 w.e.f. 12 December 2023; s. 64 of Act 11 of 2024 w.e.f. 27 July 2024; s. 44 of Act 18 of 2025 w.e.f. 9 August 2025.]

4. Non-Citizens Property Restriction Register

(1) The Economic Development Board shall maintain a Non-Citizens Property Restriction Register which shall contain particulars of –

(a) the acquisition, holding or purchase of property by a non-citizen;

(b) the disposal of property by a non-citizen;

(c) any security taken on property by a non-citizen.

(2) The Ministry responsible for the subject of home affairs shall, for the purpose of subsection (1), provide such information as may be necessary to the Economic Development Board to update Non-Citizens Property Restriction Register.

(3) The Economic Development Board shall, upon request, provide to the Ministry responsible for the subject of home affairs such information as the Ministry may require from the Non-Citizens Property Restriction Register.

[S. 4 inserted by s. 62 of Act 15 of 2021 w.e.f. 5 August 2021.]

5. Consequence of contravention

(1) An agreement which is in contravention of –

(a) section 3; or

(b) a condition imposed in a certificate,

shall be void.

(2) Where property is held, disposed of, purchased, transferred or otherwise acquired in contravention of –

[Amended 2/2021 (cio 29/4/2021); Amended 15/22 (cio 2/8/2022).]

(a) section 3; or

(b) a condition imposed in a certificate,

the Curator shall forthwith –

(i) take possession of the property; and

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(ii) cause it to be sold in accordance with the Sale of Immovable Property Act.

(3) A person, other than a non-citizen, who acquires property pursuant to a sale under subsection (2) (b) (ii), shall acquire a good title to the property.

(4) The proceeds of a sale under subsection (2)(b)(ii) shall, after deduction of all charges, be paid over, in such manner as the Master and Registrar may determine, to the non-citizen or other person who appears to be entitled to them.

(5) A non-citizen who contravenes section 3 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding one year.

[Added 7/2020 (cio 7/8/2020).]

[S. 5 amended by s. 45 of Act 7 of 2020 w.e.f. 7 August 2020; s. 5 of Act 2 of 2021 w.e.f. 29 April 2021; s. 51 of Act 15 of 2022 w.e.f. 2 August 2022.]

6. Qualified corporation

(1) Subject to subsection (2), a qualified corporation or an applicant for a business certificate who wishes to hold, dispose of or purchase or otherwise acquire a property shall apply to the Commission, or in the case of a bank holding a banking licence under the Banking Act, in so far as it relates to its banking transactions with non-residents and corporations holding a Global Business Licence or being an Authorised Company, to the Bank of Mauritius.

[Amended 11/18 (cio 9/8/18); 2/2021 (cio 29/4/2021).]

(2) The Minister may –

(a) make regulations to provide for the manner in which applications submitted to the Commission or the Bank of Mauritius, as the case may be, shall be processed;

(b) delegate to the Commission or the Bank of Mauritius, subject to such directions as he may determine, his powers to issue a certificate under this Act to a qualified corporation.

(3) Any certificate issued by the Commission or the Bank of Mauritius, as the case may be, under powers delegated by the Minister, shall be deemed to be a certificate issued under section 3(2) of this Act.

[S. 6 amended by Act 18 of 1992; Act 10 of 1998; Act 18 of 1999; s. 46(7)(c) of ct 13 of 2001 w.e.f 1 December 2001; s. 22(c) of Act 20 of 2002 w.e.f. 1 September 2002; s. 103(7)(b) of Act 35 of 2004 w.e.f. 10 November 2004; s. 52 of Act 11 of 2018 w.e.f. 9 August 2018; s. 6 of Act 2 of 2021 w.e.f. 29 April 2021.]

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6A. Regulations

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

[S. 6A inserted by s. 52 of Act 15 of 2022 w.e.f. 2 August 2022.]

7. Savings

(1) The provisions of this Act shall continue to apply up to 30 June 2021 to the holder of a valid Category 1 Global Business Licence or Category 2 Global Business Licence, issued on or before 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this section.

(2) The provisions of this Act shall continue to apply up to 31 December 2018 to the holder of a valid Category 1 Global Business Licence or Category 2 Global Business Licence, issued after 16 October 2017, as if the provisions of this Act have not been amended on the commencement of this section.

[S. 7 added by s. 52 of Act 11 of 2018 w.e.f. 9 August 2018.]

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