Mauritius

Business Registration Act
Act 40 of 2002

Legislation as at 30 June 2017
FRBR URI: /akn/mu/act/2002/40/eng@2017-06-30

There may have been updates since this file was created.

PDF created on 21 February 2024 at 18:22.
Collection last checked for updates: 30 June 2017.

Check for updates

About this collection
The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from the Laws.Africa Legislation Commons, a collection of African legislation that is digitised by Laws.Africa and made available for free.

www.laws.africa
info@laws.africa

There is no copyright on the legislative content of this document.
This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.
Mauritius

Business Registration Act

Act 40 of 2002

Commenced on 1 October 2006

[This is the version of this document at 30 June 2017.]

1. Short title

This Act may be cited as the Business Registration Act.

2. Interpretation

(1) In this Act—

"authorised officer" means an officer duly authorised in writing by the Registrar;

"business"—

(a) includes every form of trade, commerce or manufacture, craftsmanship, calling, profession, vocation or occupation or any other activity carried on by a person for the purposes of gain or profit;

(aa) includes any activity of—

(i) a statutory body specified in the First Schedule to the Statutory Bodies (Accounts and Audit) Act;

(ii) a co-operative society registered under the Co-operatives Act;

(iii) an association registered under the Registration of Associations Act; and

(iv) a trade union registered under the Employment Relations Act; but

(b) does not include—

(i) any office or employment;

(ii) any of the businesses or activities specified in Part I of the First Schedule; or

(iii) any business activity carried on by a person, or class of persons, specified in Part II of the First Schedule;

"business name" means the name or style under which a person carries on business;

"business registration card" means a business registration card issued under section 8 (2);

"business registration number" means the number allocated by the Registrar under section 8 (1);

"CBRD" means the Central Business Registration Database established under section 5;

"Central Business Registration Card" means a business registration card issued under section 8 (2);

"commercial partnership" includes a société commerciale de fait which is liable to payment of registration fee under the Companies Act;

"company" means a company incorporated or registered under the Companies Act;

"fee"—

(a) means the registration fee payable under sections 6 and 8 (7); and
(b) includes the fee payable under section 15;

‘firm’ includes an unincorporated body consisting of one or more individuals, or of one or more corporations, having constituted a partnership with a view to carrying on business;

‘local authority’ has the same meaning as in the Local Government Act;

‘Minister’ means the Minister to whom responsibility for the subject of corporate affairs is assigned;

‘person’ includes a consortium, société, partnership, joint venture, trust or firm;

‘person responsible for the management of a business’ includes every director, manager, partner, officer, individual, secretary, agent or employee who is at any time in charge, either solely or to a substantial extent, of the management of the business;

‘public sector agency’ means any agency specified in the Third Schedule;

‘Registrar’ means the Registrar of Businesses;

‘registration’, in relation to a person, means registration of his business or business name under this Act;

‘relevant permit’ includes any licence, approval or other authorisation required from a public sector agency under any enactment;

‘société’—

(a) means a société formed under any enactment in Mauritius; and
(b) includes—

(i) a société de fait;
(ii) a société en participation;
(iii) a joint venture;
(iv) a consortium; or
(v) a société, partnership or similar business entity formed under the law of a foreign country;

‘trust’ has the same meaning as in the Trusts Act.

(2) For the purposes of this Act a person who has a place of business in Mauritius shall be deemed to be carrying on business in Mauritius.

[S. 2 amended by s. 6 (a) of Act 9 of 2015 w.e.f. 15 February 2016.]

3. Application and scope of Act

(1) —

(2) Where a person carrying on business is required under this Act to do any act or thing, any other person responsible for the management of the business for or on behalf of that person shall also be answerable for the doing of, or omission to do, that act or thing.

[S. 3 amended by s. 7 of Act 17 of 2007 w.e.f. 22 August 2007.]

4. Registrar of Businesses

The Registrar of Businesses shall be the Registrar of Companies appointed under the Companies Act.
5. **Establishment of CBRD**

(1) There is established for the purposes of this Act a Central Business Registration Database, which shall be known as the CBRD.

(2) The Registrar shall be the repository of the CBRD.

(3) The CBRD shall consist of all entries, required to be registered under this Act, kept on computer or other approved electronic device at the office of the Registrar.

(4) Any person may, on payment of such fees and on such conditions as may be prescribed, have access to the CBRD and obtain copies of any entry made therein.

6. **Duty to be registered**

(1) Subject to the other provisions of this Act, no person shall carry on any business in Mauritius unless he is registered under this Act.

(2) Any person who is required to be registered under subsection (1) shall make an application to the Registrar—

   (a) for registration of his business and of his business name, if any; and

   (b) for a business registration card.

(3) Where a person makes an application under subsection (2), he shall, at the same time, pay the registration fee specified in Part I of the Second Schedule.

(4) An application under subsection (2) shall be made at least 2 days before the person proposes to commence business.

(5) Where a person carries on business at more than one place of business or carries on 2 or more different businesses at one or more places of business, he shall make only one application under subsection (2).

(6) Any person who fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

   [Subsec. (4) came into operation on 1 July 2009.]

   [S. 6 amended by s. 5 (a) of Act 14 of 2009 w.e.f. 30 July 2009.]

7. **Manner and particulars of registration**

(1) An application made under section 6 shall be made in such medium and in such form as the Registrar may approve and shall specify—

   (a) the full name and national identification number of the person;

   (b) the business name of the person, if any;

   (c) the general nature of the business;

   (d) the principal place of business and any other place where the business is carried on;

   (e) the date or proposed date of commencement of business; and

   (f) such other information or particulars as may be required in the application form.

(2) On receipt of an application under subsection (1), the Registrar may require the applicant to furnish such other information or additional particulars as may be required for the purposes of registration under section 8.
8. **Registration of business and business name**

(1) Where the Registrar is satisfied with the particulars or other information provided under section 7, he shall, subject to this Act—

(a) register the business and business name of the applicant in the CBRD; and

(b) allocate a business registration number to the applicant.

(2) Upon the registration of a person in accordance with subsection (1) (a), the Registrar shall issue to the person a business registration card electronically or in such other form as the Registrar may determine.

(2A) A business registration card issued under this section shall, in the absence of proof to the contrary, be conclusive evidence that the business is registered under this Act.

(3) Every business registration card shall—

(a) bear—

(i) the business registration number;

(ii) the full name of the person;

(iii) the business name of the person, if any;

(iv) a concise description of the general nature of the business; and

(v) the principal place of business and any other place where the business is carried on;

(b) distinctly indicate its date of issue; and

(c) be signed by the Registrar.

(4) No person registered under this section shall have more than one business registration number or more than one business registration card.

(5) Any person registered under this Act who, for any reason, has been allocated more than one business registration number or has been issued with more than one business registration card shall immediately notify the Registrar in writing and return the business registration cards to enable the Registrar to take action as specified in subsection (6).

(6) On receipt of a notification under subsection (5), the Registrar shall cancel the returned business registration cards, allocate a new business registration number to the person, issue to him a fresh business registration card and amend the CBRD.

(7) —

(8) —

(9) Nothing in this section shall be construed as requiring the Registrar to register any person or issue a business registration card where he is not satisfied with the particulars or other information furnished under this Act.

(10) The registration of a person or issue of a business registration card shall not be taken to imply that the requirements of any enactment in relation to any business carried on by that person have been complied with.

(11) A certified copy of the business registration card shall be displayed in a conspicuous place at the principal place of business of the person and at every other place where the person carries on business.

[S. 8 amended by s. 5 (b) of Act 14 of 2009 w.e.f. 30 July 2009; s. 5 (a) of Act 18 of 2016 w.e.f. 7 September 2016.]
9. **Registration of companies and commercial partnerships**

   (1) Every company or commercial partnership shall be deemed to be registered under this Act.

   (2) Any number allocated to a company or commercial partnership by the Registrar under the Companies Act shall be deemed to be the business registration number of that company or commercial partnership, as the case may be, under this Act.

   (2A) The Registrar shall, in respect of a company or commercial partnership referred to in subsection (2), issue a business registration card electronically or in such other form as the Registrar may determine.

   (3) Every company or commercial partnership incorporated or registered, as the case may be, under the Companies Act shall, at least 14 days before it commences business, notify the Registrar, in such form and manner as the Registrar may approve, of—

   (a) the business name of the company or commercial partnership, if any;

   (b) the general nature of the business;

   (c) the principal place of business and any other place where the business is carried on; and

   (d) the date or proposed date of commencement of business.

(4) —

(5) Sections 6 and 7 shall not apply to a company or commercial partnership.

[S. 9 amended by s. 5 (c) of Act 14 of 2009 w.e.f. 30 July 2009; s. 5 (b) of Act 18 of 2016 w.e.f. 7 September 2016.]

9A. **Registration of bodies**

   Every—

   (a) statutory body specified in the First Schedule to the Statutory Bodies (Accounts and Audit) Act;

   (b) co-operative society registered under the Co-operatives Act;

   (c) association registered under the Registration of Associations Act; and

   (d) trade union registered under the Employment Relations Act,

   shall be considered to be registered under this Act.

[S. 9A inserted by s. 3 of Act 21 of 2006; amended by s. 35 (1) of Act 29 of 2012 w.e.f. 1 March 2014; repealed and replaced by s. 6 (b) of Act 9 of 2015 w.e.f. 15 February 2016.]

9B. **Sharing of information**

   (1) The Registrar of Business shall, for the purpose of sharing business, share information relating to a business with another public sector agency.

   (1A) Notwithstanding any other enactment, public sector agencies shall, upon mutual agreement, share and use information relating to business among themselves for the purpose of discharging their functions.

   (2) No public sector agency shall disclose any information obtained pursuant to subsection (1) or (1 A) to a third party.

[S. 9B inserted by s. 6 (c) of Act 9 of 2015 w.e.f. 15 February 2016; amended by s. 5 (c) of Act 18 of 2016 w.e.f. 7 September 2016.]
10. Use of business names

(1) No person who is registered under this Act shall carry on business under a business name other than that under which it is registered in the CBRD.

(2) The registration of a business name under this Act shall not be construed as authorising the use of that name where, apart from such registration, the use thereof is prohibited under any other enactment.

(3) Except with the written consent of the Registrar, no person shall be registered under a business name which includes—

(a) the word 'Authority', 'Corporation', 'Government', 'Mauritius', 'National', 'President', 'Presidential', 'Regional', 'Republic', 'State', or any other word which, in the opinion of the Registrar, suggests, or is likely to suggest, that it enjoys the patronage of Government, a statutory corporation or the Government of any other State;

(b) the word 'Municipal' or 'Chartered' or any other word which, in the opinion of the Registrar, suggests, or is likely to suggest, connection with a local authority in Mauritius or elsewhere;

(c) the word 'co-operative'; or

(d) the words 'Chamber of Commerce'.

(4) Where the Registrar is satisfied that any person registered under this Act carries on business, or any person applying for registration under this Act intends to carry on business, under a business name which—

(a) is identical to, or so nearly resembles, the name of any other person carrying on business or the business name under which another person carries on business; or

(b) in the opinion of the Registrar, is undesirable or misleading,

the Registrar may cancel his registration or refuse to register him, as the case may be, unless he changes the business name to a name which may be registered under this section, within 30 days from the date the Registrar requests him to do so.

(5) Any person aggrieved by a decision of the Registrar under subsection (4) may, within 30 days from the date of the notice of cancellation or refusal, appeal in writing to the Minister whose decision shall be final.

(6) Any person who contravenes subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

[S. 10 amended by s. 2 of Act 4 of 2017 w.e.f. 20 May 2017.]

11. Registration of changes in particulars

(1) Where a change is made, or occurs, in any of the particulars registered in respect of any person under this Act, that person shall, within 14 days from the date of the change, notify the Registrar, in such form and manner as the Registrar may approve, of the nature and the date of the change.

(2) Where the change under subsection (1) requires a change in the business registration card of a person, that person shall, at the time of notifying the change, return his business registration card and all copies thereof to the Registrar.

(3) On receipt of a notification under this section, the Registrar shall, on being satisfied that the changes are required to be made, cancel the returned business registration card, cause the CBRD to be amended accordingly and where necessary, issue a fresh business registration card to the person.

(4) Any person who fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.
12. **Cessation or transfer of business**

(1) Where a person registered under this Act ceases to carry on business or sells or otherwise transfers his business, he shall, within 15 days from the date of cessation, sale or transfer, notify the Registrar, in writing, in such form and manner as the Registrar may approve, of the date of the cessation, sale or transfer and the full name of the buyer or transferee, as the case may be, and, at the same time return, his business registration card and all copies thereof.

(2) Where a person purchases or takes over a business, he shall notify the Registrar in writing, in such form and manner as the Registrar may approve, of the date of the purchase or takeover, and of the full name of the seller or transferor, as the case may be, and at the same time return his business registration card and all copies thereof, if any.

(3) On receipt of a notification under subsection (1) or (2), the Registrar shall, on being satisfied with the information provided, cancel the returned business registration card, cause the CBRD to be amended accordingly and where necessary, issue a fresh business registration card to the person.

(4) Any person who fails to comply with subsection (1) or (2) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.

13. **Use of computer system**

(1) Notwithstanding anything to the contrary in this Act, the Registrar may authorise—

(a) any application or notification required under this Act;

(b) the payment of any registration fee; and

(c) the performance of any other act or thing which is required to be done under this Act, to be made, notified or done electronically through CBRIS or such other electronic system, and in such manner as the Registrar may approve.

(2) The Registrar may, with effect from such date as may be notified in the Gazette, direct that any matter, act or thing referred to in subsection (1) shall be made, notified or done electronically or otherwise.

(3) In this section—

‘CBRIS’ has the same meaning as in the Companies Act.

[S. 13 amended by s. 6 (d) of Act 9 of 2015 w.e.f. 14 May 2015.]

14. **Use of business registration number**

(1) Notwithstanding any other enactment, every person registered under this Act shall, in respect of every transaction he makes, use and indicate on any document, whether electronically or otherwise —

(a) his business registration number; and

(b) where the person with whom the transaction is made is registered under this Act, the business registration number of that person.

(1A) (a) The business registration number of a person used by him or a public sector agency shall be the unique identification number of that person.

(b) The unique identification number of a person shall be the person’s official identification number whenever reference is made to him.
(c) Any number of identification, other than the identification number referred to in paragraph (a) which is used by a public sector agency with which a transaction is made—
   (i) shall be used by the public sector agency solely for internal purposes; and
   (ii) shall not appear on any document issued to any person.

(2) Any person who fails to comply with subsection (1) shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees.

(3) No public sector agency shall issue any relevant permit to any person who is required to be registered under this Act unless the person holds a business registration card.

(4) Every public sector agency shall use and indicate in its records, whether electronically or otherwise, the business registration number of every person who is required to be registered under this Act and in respect of whom a record is required to be kept.

(5) For the purpose of this section, any public sector agency or other person shall have online access to information relating to the registration of a person registered under this Act to ascertain the particulars of registration of that person.

[S. 14 amended by s. 6 (e) of Act 9 of 2015 w.e.f. 15 February 2016; s. 5 (d) of Act 18 of 2016 w.e.f. 1 November 2016.]

15. Copy of business registration card

Any person registered under this Act may, on payment of the fee specified in Part II of the Second Schedule, obtain a certified copy of his business registration card.

16. Powers of Registrar

(1) The Registrar or any authorised officer shall, for the purpose of ensuring that this Act is complied with, have power, at all reasonable times, to visit any premises at which he has reason to believe that business is being carried on in breach of this Act.

(2) The Registrar or any authorised officer shall, when exercising the power under subsection (1), declare his office and shall produce his written authority to any person affected by the exercise of such power.

(3) Where the Registrar has reasonable cause to believe that any person registered under this Act is not carrying on business, he may send, by registered post to that person, a notice to the effect that if an answer showing cause to the contrary is not received within one month from the date thereof, the registration of that person and his business registration card may be cancelled and the name under which he carries on business removed from the CBRD.

(4) The Registrar shall, at all times, have power—
   (a) rectify any mistake in order to bring the entry in the CBRD relating to any person into conformity with the documents relating to that person furnished under this Act;
   (b) amend the business registration card issued to the person accordingly.

(5) The Registrar shall, by notice in the Gazette, publish such particulars as he may determine in respect of any person whose registration and business registration card have been cancelled under this Act.

(6) Where the registration of a person is cancelled under this Act, the business registration card issued to that person shall be deemed to have been cancelled.
17. **Protection from liability**

   (1) No action shall lie against the Registrar or any of his officers in respect of any act done or omitted to be done by the Registrar or any of his officers in the execution, in good faith, of his functions under the Act.

   (2) Where the Registrar furnishes, electronically or otherwise, information relating to a person registered under this Act to any other person, the Registrar or any of his officers who is involved in the supply of such information shall not be liable for any loss or damage suffered by any person, by reason of any error or omission, of whatever nature or however caused, if the error or omission is made in good faith and in the ordinary course of the discharge of the duties of the Registrar or officer or authorised agent or has occurred or arisen as a result of any defect or breakdown in the service or in any of the equipment used for the service.

18. **Persons carrying on unlawful business**

   (1) Nothing in this Act shall be construed as requiring the Registrar to register a person who carries on any business which contravenes any enactment.

   (2) Where a person registered under this Act carries on any business which contravenes an enactment, the Registrar may cancel his registration and the business registration card of that person shall be deemed to have been cancelled.

   (3) Any person aggrieved by the decision of the Registrar under this section may appeal to the Supreme Court by way of judicial review.

19. **Offences and penalties**

   Any person who contravenes this Act or any regulations made under this Act shall commit an offence and shall, on conviction, where no specific penalty is provided, be liable to a fine not exceeding 50,000 rupees.

20. **Jurisdiction**

   Notwithstanding—

   (a) section 114 of the Courts Act; and

   (b) section 72 of the District and Intermediate Courts (Criminal Jurisdiction) Act,

   a Magistrate shall have jurisdiction to try any offence and impose any penalty under this Act.

21. **Regulations**

   (1) The Minister may—

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

       (b) by regulations, amend the Schedules.

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

22. ***

23. ***

24. ***
First Schedule (Section 2)

Part I – Business or activities

The business of a craftsman who—

(a) exercises his craft from his own domestic premises; and
(b) does not have any business premises.

Part II – Person or class of persons

1. Any person engaged in the cultivation of land of an extent not exceeding 4.2208 hectares (10 arpents)
2. —

[First Sch. amended by s. 6 (f) of Act 9 of 2015 w.e.f. 15 February 2016.]

Second Schedule (Sections 6 (3) and (15))

Part I – Registration fee

<table>
<thead>
<tr>
<th>Person carrying on business having, at the time of application for registration under section 6, a workforce of–</th>
<th>(Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) not more than 10 persons</td>
<td>125</td>
</tr>
<tr>
<td>(b) between 11 and 50 persons</td>
<td>250</td>
</tr>
<tr>
<td>(c) between 51 and 100 persons</td>
<td>600</td>
</tr>
<tr>
<td>(d) above 100 persons</td>
<td>1,500</td>
</tr>
</tbody>
</table>

Part II – Fee

Rs 100

[Second Sch. amended by s. 5 (d) of Act 14 of 2009 w.e.f. 30 July 2009; repealed and replaced by GN 231 of 2012 w.e.f. 1 January 2013.]

Third Schedule (Section 2)

Public sector agencies

1. A commission set up under the Constitution
2. Public office under the Constitution
3. Office of the President and Vice-President
4. Ombudsman under the Constitution or Ombudsperson established under any enactment
5. National Assembly
6. Rodrigues Regional Assembly
7. A Court of law or tribunal in Mauritius established under any enactment
8. Electoral Commissioner's Office
9. Ministry or Department
10. A local authority under the Local Government Act
11. Every statutory body specified in the First Schedule to the Statutory Bodies (Accounts and Audit) Act
12. Bank of Mauritius under the Bank of Mauritius Act
13. Financial Services Commission under the Financial Services Act
14. Financial Intelligence Unit under the Financial Intelligence and Anti-Money Laundering Act
15. Independent Commission Against Corruption under the Prevention of Corruption Act
16. Office of the Registrar of Co-operative Societies under the Co-operatives
17. Office of the Registrar of Associations under the Registration of Associations Act
18. Office of the Registrar for registration of trade unions under the Employment Relations Act

[Third Sch. inserted by s. 6 (g) of Act 9 of 2015 w.e.f. 15 February 2016.]