

**THE BUSINESS FACILITATION
(MISCELLANEOUS PROVISIONS) ACT 2017**

Act No. 4 of 2017

I assent

BIBI AMEENAH FIRDAUS GURIB-FAKIM

19 May 2017

President of the Republic

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Business Registration Act amended
3. Code Civil Mauricien amended
4. Companies Act amended
5. Employment Rights Act amended
6. Environment Protection Act amended
7. Foundations Act amended
8. Human Resource Development Act amended
9. Income Tax Act amended
10. Inscription of Privileges and Mortgages Act amended
11. Insolvency Act amended
12. Investment Promotion Act amended
13. Land (Duties and Taxes) Act amended
14. Limited Liability Partnerships Act 2016 amended
15. Limited Partnerships Act amended
16. Local Government Act amended

- (ii) in subsection (2), by inserting, after the words “(1)”, the words “or (1A)”;
- (b) in the Eighth Schedule, by adding the following new item, the full stop at the end of item (ze) being deleted and replaced by a semicolon –
 - (zf) witnessing the transfer of – Part II, Part III
and Part VIA
 - (i) land, provided that the purchaser uses the land to construct a building for use primarily as a warehouse; or
 - (ii) land on which there is a building, provided that the purchaser uses the building primarily as a warehouse,
as the Board of Investment may certify.

14. Limited Liability Partnerships Act 2016 amended

The Limited Liability Partnerships Act 2016 is amended, in section 18(4), by deleting the words “Minister’s approval in writing” and replacing them by the words “Registrar’s written consent, in accordance with Practice Directions issued under section 8(2)”.

15. Limited Partnerships Act amended

The Limited Partnerships Act is amended, in section 15(4), by deleting the words “Minister’s written consent” and replacing them by the words “Registrar’s written consent, in accordance with Practice Directions issued under section 8(3)”.

16. Local Government Act amended

The Local Government Act is amended –

- (a) in section 117 –
 - (i) in subsection (3) –
 - (A) by deleting the word “and” at the end of paragraph (c);

- (B) by adding the following new paragraph, the full stop at the end of paragraph (d) being deleted and replaced by the words “; and”–
- (e) the Mauritius Fire and Rescue Service Act.
- (ii) by inserting, after subsection (3), the following new subsection –
- (3A) A local authority having access to the Central Business Registration Database (CBRD) under the Business Registration Act and to the Central Population Database under the Civil Status Act shall not require an applicant to submit or produce his National Identity Card or, where the applicant is a company, its certificate of incorporation.
- (iii) in subsection (4)(a)(ii), by inserting, after the word “application”, the words “and collect and transfer, in such manner as may be prescribed, such fees as may be applicable”;
- (iv) in subsection (6), by deleting the words “the Town and Country Planning Act and the Planning and Development Act” and replacing them by the words “the Mauritius Fire and Rescue Service Act, the Planning and Development Act and the Town and Country Planning Act”;
- (b) in section 120(2)(a) and (b), by deleting the figure “10” and replacing it by the figure “5”;
- (c) in section 122, by inserting, after subsection (4A), the following new subsection –
- (4B) A person who holds a valid business registration card under the Business Registration Act may start his

activities in relation to the relevant classified trade where he is exempted from applying for a Building and Land Use Permit, as prescribed, unless –

- (a) where applicable, he satisfies the prescribed conditions; and
- (b) the activities of the relevant classified trade are regulated by this Act or any other enactment.

17. Mauritius Revenue Authority Act amended

The Mauritius Revenue Authority Act is amended, in the First Schedule –

- (a) under the sub-heading “**Acts**”–
 - (i) in the item relating to the National Pensions Act, by deleting the words “under sections 17C to 17F”;
 - (ii) by inserting, in the appropriate alphabetical order, the following new items –
 - Employment Rights Act insofar as it relates to the collection and recovery of recycling fee
 - Human Resource Development Act insofar as it relates to the collection and recovery of levy
 - National Savings Fund Act insofar as it relates to the collection and recovery of contribution or recycling fee
- (b) under the sub-heading “**Regulations**”, by adding the following new items –
 - Investment Promotion (Mauritian Diaspora Scheme) Regulations 2015 insofar as it relates to regulation 9(4)
 - Investment Promotion (Property Development Scheme) Regulations 2015 insofar as it relates to regulation 17
 - Investment Promotion (Smart City Scheme) Regulations 2015 insofar as it relates to regulation 22(1)