

# THE STAMP DUTY ACT 1990

**Act 37/1990**

**Proclaimed by [\[Proclamation No. 15 of 1990\]](#) w. e. f. 1<sup>st</sup> January 1991**

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To provide for the levy of stamp duty

### **1. Short title**

This Act may be cited as the **Stamp Duty Act 1990**.

### **2. Interpretation**

In this Act -

“document” means any document specified in the First Schedule;

“Minister” means the Minister to whom the subject matter of finance is assigned;

“duty” means the stamp duty levied under section 3 and includes any surcharge payable thereon.

### **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 specified in the first column of the First Schedule to this Act at the corresponding rate specified in that 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 any document to which subsection (1) applies is not presented to the Registrar-General within the delay prescribed by any 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 2017, 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.

**Amended by** [\[Act No. 25 of 1994\]](#); [\[Act No. 23 of 2001\]](#); [\[Act No. 17 of 2007\]](#); [\[Act No. 20 of 2011\]](#); [\[Act No. 26 of 2013\]](#); [\[Act No. 11 of 2017\]](#)

### **4. Size of paper**

- (1) All documents and copies thereof which are drawn up by a notary, an attorney, a court officer, an usher, the Registrar, a registrar, an arbitrator, a sworn 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 gms.
- (2) The number of lines on each page of such document shall not exceed 35, and the number of characters per linear centimetre of each line shall not exceed 5.
- (3) Where any document does not comply with subsections (1) and (2), a surcharge of 50% 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 books, records, registers or other documents of any person specified in section 4 for the purpose of ascertaining that the proper duty has been 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.

**Amended by** [\[Act No. 33 of 2004\]](#)

## **6. Remission or refund**

The Minister may remit or refund the whole or part of any 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 purpose of this Act.
- (2) The Minister may, by regulations, amend the First Schedule.

## **8. Repealed**

## **9. Transitional provision**

- (1) It shall be lawful for existing stamped papers to be used to draw up documents and where the value of stamp already embossed is less than the duty payable under this Act only the difference shall be payable and where it is more no refund shall be claimed.
- (2) Any deed under private signatures drawn up prior to the commencement of this Act shall be transcribed where -
  - (a) the deed is deposited in two originals for registration and transcription;
  - (b) one, at least, of the two originals satisfies the requirements laid down in section 48 A (3) of the Transcription and Mortgages Act as it stood prior to the commencement of this Act;
  - (c) the transcription is applied for within a period of 6 months after the commencement of this Act.

## **10. Repeal**

The Stamps Act is repealed.

## 11. Commencement

Proclaimed by [\[Proclamation No. 15 of 1990\]](#) w. e. f. 1<sup>st</sup> January 1991

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### **SCHEDULE** [Sections 2 and 3]

	<b>Document</b>	<b>Rate of stamp duty (Rs)</b>
1.	Constitution of company or partnership	700
2.	Copy of constitution of company or partnership for transcription	1000
3.	Deed of <i>règlement de co-proprieté</i>	700
4.	Copy of deed of <i>règlement de co-proprieté</i> for transcription	1000
5.	Document witnessing transfer of property	700
6.	Copy of document witnessing transfer of property for transcription	1000
7.	Loan agreement	700
8.	Copy of loan agreement for inscription	700
9.	Instrument of fixed charge, 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 a notary	400
12.	Copy of any other deed drawn up by a notary for –	
	(a) transcription	1000
	(b) inscription or renewal of inscription	700

<b>13.</b>	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
<b>14.</b>	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
<b>15.</b>	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
<b>16.</b>	Loan agreement of an amount of up to 100,000 rupees by a cooperative society to its members, in respect of each original or copy	100
<b>17.</b>	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 it to that person	NIL
<b>18.</b>	Copy of document referred to in item 17 for transcription	NIL
<b>19.</b>	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
<b>20.</b>	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,	NIL

inscription or erasure of inscription.

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|------------|---|-----|
| <b>21.</b> | Lease or sublease agreement, by a small planter,<br>of land not exceeding 10 hectares, for agricultural use | 150 |
| <b>22.</b> | Copy of lease document referred to in item 21 for<br>transcription  | NIL |

**Amended by** [\[Act No. 15 of 2006\]](#); [\[GN No. 132 of 2006\]](#); [\[GN No. 131 of 2007\]](#); [\[Act No. 18 of 2008\]](#); [\[GN No. 5 of 2009\]](#); [\[GN No. 38 of 2011\]](#); [\[GN No. 232 of 2011\]](#); [\[Act No. 26 of 2013\]](#); [\[GN No. 51 of 2015\]](#); [\[Act No. 10 of 2017\]](#)