

THE BUSINESS REGISTRATION ACT 2002

Act 40/2002

Proclaimed by [[Proclamation No. 15 of 2006](#)] w.e.f. 1st October 2006
[Except sections 6(4) & 14]

Proclaimed by [[Proclamation No. 23 of 2009](#)]
Section 6(4) w.e.f 1st July 2009
Section 14 w.e.f 1st Jan 2010

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An Act

To provide for the **registration** of persons carrying on **business** in Mauritius and of their **business** names, the allocation of a single **business registration** number and the issue of a **business registration** card to those persons and for matters connected therewith and incidental thereto

ENACTED by the Parliament of Mauritius, as follows –

1. Short title

This **Act** may be cited as the **Business Registration Act 2002**.

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 manuf**acture**, craftsmanship, calling, profession, vocation: or occupation or any other **act**ivity carried on by a person for the purposes of gain or profit; 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 Central **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;

"commercial partnership" includes a *société commerciale de fait* which is liable to payment of **registration fee** under the Companies **Act** 2001;

"company" means a company incorporated or registered under the Companies **Act** 2001 ;

"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" includes any Ministry or Government Department, local authority or statutory body;

"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) (ii) a société en participation;
- (iii) (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** 2001.

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

3. Application and scope of Act

- (1) **Repealed by [Act No. 17 of 2007]**

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

Amended by [Act No. 17 of 2007]

4. Registrar of Businesses

The Registrar of **Businesses** shall be the Registrar of Companies appointed under the Companies **Act** 2001.

5. Establishment of the 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.

Amended by [[Act No. 14 of 2009](#)]

7. Manner and particulars of registration

- (1) An application under section 6 shall be made in such medium and in such form as may be approved by the Registrar and shall specify -
- (a) the full name and national identification number of the person;
 - (b) (b) the **business** name of the person, if any;
 - (c) (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 the other provisions of 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 as may be approved.

(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) (b) distinctly indicate its date of issue; and

(c) (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 the **actions** set out under 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 the person a fresh **business registration** card and amend his CBRD.
- (7) – (8) Deleted by [[Act No. 14 of 2009](#)]
- (9) Nothing in this section shall be construed to require the Registrar to register any person or issue a **business registration** card, if he is not satisfied with the particulars or other information furnished under this **Act**.
- (10) The **registration** of a person or the issue of a **business registration** card, shall not be deemed 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 in force 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**.

Amended by [[Act No. 14 of 2009](#)]

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** 2001 shall be deemed to be the **business registration** number of that company or commercial partnership, as the case may be, under this **Act**.

(3) Every company incorporated or registered, or every commercial partnership registered, under the Companies **Act** 2001 -

(a) on or after the commencement of this **Act** shall, at least 14 days before it commences **business**;

(b) prior to the commencement of this **Act** shall, within such time as may be directed by the Registrar,

notify the Registrar, in such medium and in such manner as may be approved by the Registrar, of -

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

(ii) the general nature of the **business**;

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

(iv) the date or proposed date of commencement of **business**.

(4) On the commencement of this **Act**, the Registrar shall, subject to subsection (3), issue a **business registration** card to every company or commercial partnership.

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

Amended by [[Act No. 14 of 2009](#)]

9A. Online access to CBRD

(1) Subject to the Companies **Act** 2001, the Registrar of **Businesses** shall give, at all times, for the purposes of **business** facilitation, online access to the CBRD to -

(a) the Board of Investment;

(b) the Small Enterprises and Handicraft Development Authority;

(c) any local authority;

(d) the Mauritius Revenue Authority; and

(e) the Ministry responsible for the subject of social security.

(2) In this section -

“Board of Investment” means the Board of Investment established under the Investment Promotion **Act**;

“local authority” has the same meaning as in the Local Government **Act**;

“Mauritius Revenue Authority” means the Mauritius Revenue Authority established under the Mauritius Revenue Authority **Act** 2004;

“Small Enterprises and Handicraft Development Authority” means the Small Enterprises and Handicraft Development Authority established under the Small Enterprises and Handicraft Development Authority **Act** 2005;

Added by [\[Act No. 21 of 2006\]](#)

10. Use of **business names**

- (1) No person who is registered under this **Act** shall carry on **business** under a **business** name which has not been registered with the Registrar under section 8.
- (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 Minister, 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 the Government or of a statutory corporation or of 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.

11. **Registration of changes in particulars**

- (1) Where a change is made, or occurs, in any of the particulars registered under this **Act** in respect of any person, that person shall, within 14 days from the date of the change, notify the Registrar, in such medium and in such form as may be approved by the Registrar, 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 the person, that person shall, at the same time, return his **business registration** card and all copies thereof to the Registrar.
- (3) On receipt of a notification under this section, the Registrar, upon being satisfied that the changes are required to be made, shall 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 medium and in such form as may be approved by the Registrar, 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 medium and in such form as may be approved by the Registrar, of the date of the purchase or take over and 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, upon being satisfied that the information provided, shall 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 in such manner and through such computer system as may be approved by the Registrar.

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

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.

(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 purposes of this section, any person or public sector agency may, in reasonable circumstances and for the purposes of ascertaining the identity of another person who is required to be registered under this **Act**, request that other person to produce his **business registration** card.

15. Copy of **business registration card**

Any person registered under this **Act** may, upon payment of the fee specified in Part II of the Second Schedule, obtain a copy of his **business registration** card duly certified by the Registrar;

16. Powers of Registrar

- (1) The Registrar or any authorised officer shall, for the purposes of ensuring compliance with this **Act**, 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) When exercising the power under subsection (1), the Registrar or any authorised officer shall 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 have power at all times to -
 - (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 notification in the *Gazette*, publish such particulars as he thinks fit 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. Immunity

- (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, neither the Registrar nor any of his officers who is involved in the supply of such information shall 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 to require 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, be liable to a fine not exceeding 50,000 rupees, where no specific penalty is provided.

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. Consequential amendment

The **Business** and Trade Names (Prohibition) **Act** is amended by repealing section 2 and replacing by the following new section -

2. Interpretation

In this **Act** -

"body" does not include a **business** or a company;

"**business**" has the same meaning as in the **Business Registration Act** 2002;

"company" has the same meaning as in the Companies **Act** 2001;

"Minister" means the Prime Minister.

23. Transitional provisions

Any person carrying on **business** in any town or district under the Local Government **Act** on the day immediately before the coming into force of this **Act** shall apply for **registration** under this **Act** within such time, in respect of such

town or district and in such order as may be notified by the, Registrar in the *Gazette* and in at least 2 newspapers in wide circulation in Mauritius.

Commencement

Proclaimed by [[Proclamation No. 15 of 2006](#)] w.e.f. 1st October 2006
[Except sections 6(4) & 14]

Proclaimed by [[Proclamation No. 23 of 2009](#)]
Section 6(4) w.e.f 1st July 2009
Section 14 w.e.f 1st Jan 2010

FIRST SCHEDULE

(section 2)

PART I

Businesses 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

Any religious, charitable or educational organisation.

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

SECOND SCHEDULE

(sections 6(3) and 15)

Part I - Registration fee

	Rupees
Person carrying on business having, at the time of application for registration under section 6, a work force of –	
Not more than 10 persons	100
Between 11 and 50 persons	200
Between 51 and 100 persons	400
Above 100 persons	1,000

Part II - Fee

50 rupees

Amended by [[Act No. 14 of 2009](#)]