

# **GUIDELINES**

## **ACQUISITION OF RESIDENTIAL PROPERTIES BY NON-CITIZENS**



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## INTRODUCTION

The Non-Citizens (Property Restriction) Act has been amended in December 2016 to allow foreigners to purchase apartments in condominium developments of at least two levels above ground (G+2) with the prior approval of the Economic Development Board provided the purchase price of an apartment is not less than MUR 6 million or its equivalent in any other hard convertible foreign currency.

Any non-citizen, with or without an occupation permit, residence permit, permanent residence permit, may acquire apartments.

Thus, non-citizens are not restricted from acquiring:

- a residential unit developed under the IRS, RES and PDS
- a residential unit developed in a smart city
- an apartment located in a building of at least two floors above ground floor

## ACQUISITION OF APARTMENT- ELIGIBILITY

The following non-citizens are eligible to submit an application to acquire one or more apartment(s) for use as residence:

- a) A non-citizen
- b) A holder of Permanent Residence Permit
- c) A holder of an Occupation Permit as investor, professional and self employed
- d) A holder of a Residence Permit as a retired non-citizen
- e) A holder of a Residence Permit under the IRS/RES/IHS/PDS/SCS
- f) A company incorporated or registered under the Companies Act and registered with Economic Development Board
- g) A société, where its deed of formation is deposited with the registrar of companies and registered with Economic Development Board
- h) A limited partnership under the Limited Partnerships Act and registered with Economic Development Board
- i) A trust, where the trusteeship services are provided by a qualified trustee and registered with Economic Development Board
- j) A Foundation under the Foundation Act registered with Economic Development Board

## DEFINITION OF APARTMENT

An 'apartment' is defined as a residential unit that forms part within blocks of residential dwellings located in a building of at least 2 floors above ground floor.

On approval of the application, the non-citizen will be entitled to buy **one or more apartment(s)**, together with part of the common areas collectively owned in "copropriété" in proportion relating to the size of the apartment.

## BASIS OF ACQUISITION

1. An apartment may be acquired either on the basis of a plan, during construction phase or when the construction is completed.
2. Where the acquisition of an apartment is made on the basis of a plan or during construction phase, the contract shall be governed by the provisions of a "*vente a terme*" or "*vente en l'état futur d'achèvement*" as the case may be, in accordance with the provisions of articles 1601-1 to 1601-45 of the Code
3. Civil Mauricien.
4. No application shall be considered where the acquisition of an apartment is made through the transfer of part sociale in a société which gives right of ownership, occupation usage in an immovable property or any part thereof where the deed is in respect of a "Société Civile Immobilière D'Attribution (SCIA)".

## **SCREENING OF APPLICATIONS SUBMITTED FOR ACQUISITION OF APARTMENT**

1. All applications shall be made to the Chief Executive Officer of EDB.
2. An application shall be considered as ready for processing by EDB at the date by which all the information, particulars and documents have been duly submitted and considered as complete by EDB.
3. The application may be submitted by the applicant or a designated third party (notary, consultant, project developer, real estate agency).

## **DOCUMENTS TO BE SUBMITTED AT TIME OF APPLICATION**

All applications must also be accompanied by the following mandatory documents:

1. Duly filled-in application form;
2. A presale agreement between applicant and the vendor that should be duly endorsed by a Notary Public;
3. A site location plan;
4. A memorandum from the Notary certifying that the apartment forms part of a residential block located in a building of not less than ground plus two floors;
5. A letter from a local or international recognised bank showing that the applicant has the necessary funds to finance the acquisition;
6. A certified true copy of Certificate of Incorporation along with its register of shareholders where the vendor is a Company/ Societe/ Trust/ Partnership/ Foundation and a certified true copy of the National Identity Card of the vendor;
7. Morality Certificate of the applicant, above the age of 18, with a validity period of 6 months;
8. A copy of the valuation report from a sworn valuation surveyor (not applicable if the acquisition is to be made on the basis of a plan or during construction);
9. A copy of the Building and Land Use Permit or the Outline Planning Permission (applicable if the acquisition is to be made on the basis of a plan or during construction); and
10. A letter from a registered financial institution confirming that it will provide a 'Garantie Financière d'Achèvement' (GFA) for the project for sales made under the provisions of the vente en l'état futur d'achèvement (VEFA) (applicable if the acquisition is to be made on the basis of a plan or during construction).

**In the case where the property will be acquired by a non-citizen in his/her own name the following additional documents must be submitted to EDB:**

- Duly authenticated copy of first 5 pages of passport;
- KYC or a bank reference from a local or international recognized bank;

**Note:**

1. Should the property be acquired jointly, a marriage certificate and a certified copy of passport of the spouse must be submitted
2. No application shall be considered if the apartment is being acquired jointly by common law partners

**In the case of a company, the following additional documents must be submitted to EDB:**

- Certificate of registration evidencing the company is registered as a foreign company under the Companies Act 2001 or Certificate of incorporation under the Companies Act 2001;
- A true certified copy of the register of shareholder(s);
- Duly authenticated copy of first 5 pages of passport of shareholder(s);
- KYC or a bank reference from a local or international recognised bank;

**In the case of a Société, the following additional documents must be submitted to EDB:**

- Evidence of the Société having a file number with the Registrar of Companies and deed of formation deposited with Registrar of Companies;
- Status of the Société;
- Duly authenticated copy of first 5 pages of passport of active member(s);
- KYC or a bank reference from a local or international recognised bank;

**In the case of a Trust, the following additional documents must be submitted to EDB:**

- A copy of the Trust deed;
- Evidence from the Financial Services Commission that the trustee is a qualified trustee under the Trust Act 2001;
- Details of the beneficiary, trustee and settlor;
- Duly authenticated copy of first 5 pages of passport of each active beneficiary;
- KYC or a bank reference from a local or international recognised bank;

**In the case of a Limited Partnership, the following additional documents must be submitted to EDB:**

- Partnership agreement;
- Registration certificate of the Limited Partnership by the Registrar of Companies;
- Duly authenticated copy of first 5 pages of passport of active partner(s);
- KYC or a bank reference from a local or international recognised bank;

**In the case of a Foundation, the following additional documents must be submitted to EDB:**

- The charter of Foundation;
- Registration certificate of the Foundation by the Registrar of Companies;
- Details of the beneficiary, founder, secretary and council;
- Duly authenticated copy of first 5 pages of passport of each active beneficiary;
- KYC or a bank reference from a local or international recognised bank;

## **RESALE OR TRANSFER OF APARTMENT(S)**

1. Where the non-citizen owner of the apartments intends to sell or transfer one or more apartment(s), he/she is required, within 30 days prior to the sale, give notice in writing thereof to the Chief Executive Officer of EDB.
2. The owner of a residential property is allowed to sell his/her property at no minimum price.
3. Where the subsequent buyer is a non-citizen, he/she is required to submit a fresh application as per these guidelines.

## **DUTY AND TAXES ON ACQUISITION OF AN APARTMENT (First Sale)**

<b>Duty</b>	<b>Rates</b>
<b>Land Transfer Tax for property</b> (payable by the seller of the property on the value of the property)	5% of the value of the property
<b>Registration Duty (payable by the applicant on the value of the property)</b>	5% of the value of the property

## **DUTY AND TAXES ON ACQUISITION OF AN APARTMENT (Re-Sale)**

<b>Duty</b>	<b>Rates</b>
<b>Land Transfer Tax for property</b> (payable by the seller of the property on the value of the property)	5% of the value of the property
<b>Registration Duty (payable by the applicant on the value of the property)</b>	5% of the value of the property

## **CONDITIONS ATTACHED TO THE ACQUISITION**

An authorisation issued under the Non-Citizens (Property Restriction) Act shall be subject to terms and conditions including:

- i. The non-citizen shall not use the apartment for any purposes other than those for which the authorization has been granted.
- ii. The non-citizen shall not transfer or dispose of the apartment without the authorisation and upon such conditions as may be imposed.
- iii. The non-citizen shall not engage in any property speculation whatsoever.
- iv. An authorisation shall be valid for a period of 6 months.
- v. Any non-citizen acquiring apartment(s) shall not be eligible to make an application for the status of resident in Mauritius.
- vi. The land duties and taxes shall be paid on the present market value of the immovable property, which may be subject to review by the Registrar General; and
- vii. The shares of the company (where applicable) are not in any manner disposed of without prior approval under the Non-Citizens (Property Restriction) Act.

## RESIDENCY IN MAURITIUS

1. Pursuant to Section 5(1)(ga) of the Immigration Act, a residence permit is granted to the non-citizen who purchases or otherwise acquires an apartment used, or available for use, as residence, in a building of at least 2 floors above ground floor for an amount not lesser than USD 375,000 or its equivalent in any other freely convertible foreign or Mauritian currencies. The residential property is deemed to be acquired on its registration and payment of the fixed duty of 5% of the value of the property to the registrar general.
2. The residence permit granted to the non-citizen remains in force until such time the non-citizen shall hold the residential property under the G+2 or where the person nominated by the company's secretary, director, gérant or qualified trustee, of the entity, as the case may be, informs the Economic Development Board to terminate the residency.
3. The following documents should accompany the duly filled application form for a residence permit, by main applicant and his/her dependents:
  - (i) Application form to enter Mauritius;
  - (ii) UID form;
  - (iii) Two passport-sized photos for each applicant;
  - (iv) Certified true copies of passport and birth certificates for each applicant;
  - (v) Medical certificates for each applicant with a validity period of 6 months;
  - (vi) Morality certificates of applicants, above the age of 18, with a validity period of 6 months;
  - (vii) Notary certificate attesting that the deed for the residential property has been duly registered and transcribed;
  - (viii) In case of a couple, a certified true copy of the marriage certificate or a 'certificat de concubinage' or an 'affidavit', whichever is applicable; and
  - (ix) Based on the category of application, other documents may include:

Category	Other Documents
Company	<ol style="list-style-type: none"><li>(i) Board resolution from the Company's secretary or Director nominating the non-citizen (shareholder, executive Director or CEO of the company) as main applicant to apply for a residency</li><li>(ii) Updated register of shareholders</li><li>(iii) Background information/ details of the Company activities</li></ol>
Trust	<ol style="list-style-type: none"><li>(i) Trust deed</li><li>(ii) Letter from a qualified trustee nominating a non-citizen as main applicant and who is also a settlor or beneficiary of the trust to apply for a residence permit</li></ol>
Société	<ol style="list-style-type: none"><li>(i) Deed of formation of société</li><li>(ii) Letter from the gérant nominating a non-citizen, being an active member of the Société as main applicant, to apply for a residence permit</li><li>(iii) A copy of the 'statuts de société'</li></ol>

## **Annex - Application for Residence Permit**



# APPLICATION TO ENTER MAURITIUS

## FIRST SCHEDULE

*(Regulation 3)*

I,.....(full names and surname in block letters) of .....  
.....(address), wish to enter Mauritius. I set out hereunder the particulars of my application-

1. Profession/Occupation.....
2. Sex.....
3. Married/Single.....
4. Place and Date of Birth.....
5. Nationality.....
6. Passport No., Place and Date of issue.....  
.....
7. Last place of permanent residence.....
8. Previous period of residence in Mauritius.....
9. Particulars of accompanying dependents (if any).....

Name	Date and place of birth
Wife.....	.....
Children.....	.....
.....	.....
.....	.....
.....	.....
Other.....	.....
10. Period during which the applicant wishes to stay in Mauritius.....
11. Object of application (visit, business,employment etc.)

Note: Full particulars must be given. Failure to state fully the reasons for the journey will result in delay or refusal  
Applicants who intend to seek employment in Mauritius or engage in any occupation for reward or profit must also  
apply for a work permit from the Ministry for employment.

.....  
.....  
.....

12. Amount of money which applicant and/or accompanying dependents intend bringing to Mauritius.

.....

13. Intended place of residence in Mauritius.....

.....

14. Name and address of persons living in Mauritius who could furnish information about the applicant:-

(1) .....

(2) .....

I enclose two recent passport size photographs of myself and of all accompanying dependents as well as following Civil Status documents:

.....

.....

I hereby declare that to the best of my knowledge and belief the above particulars are true.

Dated this.....day of.....19.....

.....

Signature of Applicant

PASSPORT & IMMIGRATION

OFFICE

UID FORM

PHOTO

Surname / Nom de Famille : .....

First Name / Prenom : .....

Maiden Name / Nom de Jeune Fille : .....

Date Of Birth / Date de Naissance: .....

Gender / Genre : .....

Country of Birth / Pays de Naissance : .....

Nationality / Nationalite : .....

Occupation / Profession : .....

Employer / Employeur : .....

Signature :

(Use felt pen 0.6 mm black ink only)

For Official Use

Reference Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

UID Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Approved By :

Signature :

# MEDICAL CERTIFICATE

(To be filled by a Registered Medical Practitioner in Mauritius)

## 1. PERSONAL DETAILS

Reference No. \_\_\_\_\_

Surname \_\_\_\_\_

Other Names \_\_\_\_\_

Date of Birth \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Sex \_\_\_\_\_

Nationality \_\_\_\_\_

Passport No. \_\_\_\_\_

Occupation \_\_\_\_\_

In Mauritius \_\_\_\_\_

Address Tel \_\_\_\_\_

No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Address in Country of Origin \_\_\_\_\_

## 2. MEDICAL EXAMINATION

General Medical Examination \_\_\_\_\_

Cardiovascular System \_\_\_\_\_

Respiratory System \_\_\_\_\_

Alimentary System \_\_\_\_\_

Urinary System \_\_\_\_\_

Central Nervous System \_\_\_\_\_

Past Medical History (if any, please give details) \_\_\_\_\_

## 3. INVESTIGATIONS

Hepatitis B Surface Antigen Test (attach report) \_\_\_\_\_

HIV test (attach report) \_\_\_\_\_

Chest x-ray (attach radiologist's report) \_\_\_\_\_

Lymphatic Filariasis (attach report) (See Note 1) \_\_\_\_\_

Leprosy (attach report) (See Note 2) \_\_\_\_\_

Any other investigation: \_\_\_\_\_

## 4. REMARKS: \*(Please tick appropriate box below)

I hereby certify that this applicant **IS** ☐ **IS NOT** ☐ suffering from any infectious or communicable disease.

Full Name of Doctor \_\_\_\_\_

Address \_\_\_\_\_

Tel No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

/

/

(For further details, please see overleaf)

## Medical Certificate

All non-citizens are required to do a set of compulsory medical tests as set out below:

1. Blood tests for:
  - a. Haemoglobin and Full Blood Count;
  - b. Hepatitis B Surface Antigen;
  - c. Anti HIV screening test for AIDS;
  - d. VDRL test
  - e. Urine tests for albumin and sugar;
  - f. Stool test for parasites;
  - g. Chest x-ray
  - h. Lymphatic Filariasis
  - i. Leprosy
2. Leprosy test is restricted to Indian nationals only, where the consulting Doctor should add on the Medical Certificate that the person is not suffering from Leprosy.
3. Lymphatic Filariasis test is required only to non-citizens coming from: India, Bangladesh, Madagascar, Brazil, Comoros, Ivory Coast, Ghana, Indonesia, Kenya, Mozambique, Nepal, Nigeria, Philippines, Tanzania, Uganda & Vietnam.

Out of these tests, the following three tests should compulsorily be done in Mauritius: (i) Hepatitis B Surface Antigen, (ii) HIV and (iii) Chest x-ray.

These tests may be done at any private local medical laboratory or clinic registered with the Ministry of Health and Quality of Life. Indicative list of private clinics and laboratories are annexed.

The remaining tests may be done in the applicant's country before coming to Mauritius or in Mauritius itself.

Some key notes:

- All the tests results should be submitted to a local doctor who will issue a medical certificate after an examination. The medical certificate and the reports for the three tests done in Mauritius (HIV, Hepatitis B Surface Antigen and chest x-ray) must be submitted at time of application.
- No application for Occupation Permit will be accepted if there is evidence that the applicant is suffering from any infectious or contagious disease.
- Medical tests should have been done no longer than six months before date of submitting an application.
- The chest x-ray should be signed by a radiologist.
- Children who are below 12 years will have to submit a Medical Certificate after undergoing a clinical examination. Appropriate medical investigations including a Chest x-ray and blood test should be carried out only if required by the doctor.