



# **GUIDELINES**

## **DISPOSAL OF AN IMMOVABLE PROPERTY BY NON-CITIZENS**

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## INTRODUCTION

With the enactment of the Non-Citizens (Property Restriction) (Amendment) Act 2021 on 29 April 2021, all non-citizens shall seek authorisation from the Prime Minister's Office prior to disposal of an immovable property including those acquired:

- i. under the Integrated Resort Scheme (IRS), Real Estate Scheme (RES), Property Development Scheme (PDS), Smart City Scheme (SCS) or Invest Hotel Scheme (IHS) pursuant to the Economic Development Board Act and the Regulations made thereunder;
- ii. for business purposes;
- iii. for residential use, an apartment located in a building of at least 2 floors above ground floor (G+2);
- iv. for construction of residence on a plot of serviced land from a Smart City Company; or
- v. in a residential care home.

## DISPOSAL OF AN IMMOVABLE PROPERTY BY A NON-CITIZEN

All non-citizens who obtained an approval to acquire an immovable property from EDB shall submit an application for an authorisation to dispose of that property to the Prime Minister's Office (PMO) through EDB.

A non-citizen is:

- i. An Individual who is not a citizen of Mauritius;
- ii. A Company, Trust, Société, Partnership or Foundation having a beneficial owner or ultimate beneficial owner who is not a citizen of Mauritius; or
- iii. An IRS Company, RES Company, PDS Company, Smart City Company or IHS Company having one of its shareholders who is not a citizen of Mauritius.

## PROCESS TO DISPOSE OF AN IMMOVABLE PROPERTY BY A NON-CITIZEN

1. All applications shall be submitted to the Chief Executive Officer of EDB or applications may also be submitted through email on [hpd@edbmauritius.org](mailto:hpd@edbmauritius.org) comprising:
2. A duly filled in application from with the following particulars must be submitted:
  - a. Owner details
  - b. Location of immovable property
  - c. Date acquired with TV number
  - d. Price acquired
  - e. Person to whom the property will be sold
  - f. Price for which the property will be sold
3. The application may be submitted by the applicant or a designated third party (notary, consultant, project developer, real estate agency).
4. An application shall be considered as ready for processing at the date by which all the information, particulars and documents have been duly submitted and considered as complete.
5. On receipt of an application, the EDB will forthwith transmit the application to the PMO with its recommendations.

6. The application will be processed by PMO and approved within 5 working days of the submission of the application.
7. On approval, the certificate will be sent by PMO to EDB for onward transmission to the applicant.

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

All applications must be accompanied with the following mandatory documents:

- **In the case of an individual**, the following documents must be submitted to EDB:
  - i. Application form duly signed by the applicant;
  - ii. Notary certificate certifying proof of ownership including acquisition price and TV number; and
  - iii. Occupational Certificate issued by the Council (applicable for a non-citizen who has acquired a serviced plot under the Smart City Scheme and the Integrated Resort Scheme).
  
- **In the case of a Company, Trust, Société, Partnership or Foundation**, the following documents must be submitted to EDB:
  - i. Application form duly signed by the applicant; and
  - ii. Notary certificate certifying proof of ownership including acquisition price and TV number.
  
- **In the case of a PDS Company, IRS Company, RES Company, Smart City Company or IHS Company**, a duly filled in application form must be submitted. No other documents should be submitted.

#### **CONDITIONS ATTACHED TO THE AUTHORISATION FOR DISPOSAL**

An authorisation for disposal issued under Section 3 of the Non-Citizens (Property Restriction) Act shall be subject to terms and conditions including:

- i. The authentic deed of transfer witnessing the transfer of ownership shall be executed within a period of 3 months from the date of issue of the certificate; and
  
- ii. 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.