

Government Notice No. 135 of 2019

THE DECLARATION OF ASSETS ACT 2018

**Regulations made by the Prime Minister under sections 5 and
13 of the Declaration of Assets Act 2018**

1. These regulations may be cited as the Declaration of Assets (Declaration Forms) Regulations 2019.
2. In these regulations –
“Act” means the Declaration of Assets Act 2018.
3. The declaration form referred to in section 5(1)(a) of the Act shall be in the form set out in the First Schedule.
4. The declaration form referred to in section 5(1)(b) of the Act shall be in the form set out in the Second Schedule.
5. These regulations shall come into operation on 24 August 2019.

Made by the Prime Minister on 22 August 2019.

FIRST SCHEDULE

[Regulation 3]

DECLARATION OF ASSETS FORM

[Section 5(1)(a) of the Declaration of Assets Act 2018]

**IN THE SUPREME COURT OF MAURITIUS/
COURT OF RODRIGUES****Please read General Note and Notes before filling this form**

I,, bearing National Identity Card
(*name*)

number, holding the office of,
(*designation*)

and residing at, make oath/solemnly
(*address*)

affirm/declare* that –

(a) I am single/married/widowed/divorced* to Mr./Mrs.,
....., holder of National Identity Card number
(*name*)

....., on under the system of
(*date*)

.....;
(*matrimonial regime*)

(b) particulars of assets held by me, my spouse and minor children
are as follows –

(i) money, in any currency, in bank accounts in local banks
and foreign banks (savings/current and fixed deposit
accounts and others) –

SN	Name of bank	Account no./ Reference no.	Balance at bank	Name of account holder**

- (ii) money deposited in a non-bank deposit taking institution/s licensed by the Bank of Mauritius –

SN	Name of institution	Reference no.	Balance at institution	Name of account holder

- (iii) cash in hand, exceeding one million rupees, in any currency accepted as legal tender in any country –

SN	Amount	Name of owner

- (iv) securities, including stocks, bonds, treasury bills or other units held in Mauritius or abroad –

SN	Number and description	Organisation in which being held	Cost of acquisition, or market value	In whose name held

- (v) shares or any interest, including any joint ownership, in a company, *société* or partnership –

SN	Number and description	Organisation in which being held	Face value or cost of acquisition per share	In whose name held

(vi) trust property –

SN	Name of trust	Settlor**	Beneficiary**	Amount invested

(vii) any item of jewellery, precious stone or metal, or watch, exceeding 500,000 rupees in value –

SN	Item description	Value	Name of owner

(viii) any freehold or leasehold immovable property registered in Mauritius or abroad –

SN	Transcription Volume number or Parcel Identification Number	Location	Registered owner

(ix) any freehold or leasehold immovable property which, at the time of declaration, has been purchased but is still subject to registration in Mauritius or abroad –

SN	Location	Purchased by

(x) motor vehicle(s) –

SN	Make and model	Registration number	Registered owner

(xi) boat(s)/ship(s) –

SN	Type**	Pleasure craft number/ artisanal fishery number	Country of registration and registration no. (for ship(s))	Registered owner

(xii) aircraft –

SN	Make and model	ACF no.	Registered owner

(c) the following person holds assets for me and on my behalf in my capacity as ultimate beneficiary –

Name

Age

NIC no.

Residential address

Details of assets

(d) particulars of my liabilities** and liabilities of my spouse, including any joint liabilities, are –

(i)

(ii)

(iii)

(e) any property sold, transferred or donated to children of age and grandchildren, in any form or manner whatsoever, including income or benefits from any account, partnership or trust** are as follows –

(i) myself, includes –

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

(ii) my spouse, includes –

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

.....
 Sworn/solemnly affirmed/declared*
 by the above named deponent this
 day of 20.....

Before me

.....
 Supreme Court/Magistrate for
 Rodrigues*

General note

As specified in section 11 of the Declaration of Assets Act 2018 –

- (a) any person who fails to make a declaration or who wilfully makes a false declaration shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years;
- (b) any person who, in any other manner contravenes the Declaration of Assets Act 2018 or any regulations made under it shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees;
- (c) any spouse who, without any reasonable excuse, fails to collaborate in disclosing his or her assets and liabilities for the purpose of fulfilling a requirement under the Declaration of Assets Act 2018 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding 6 months.

Notes

1. Name and address shall be filled in **BLOCK** characters.
2. The form shall be filled with black/blue pen **OR** typewritten and the declarant shall initial on each page of the document.
3. The **matrimonial regime** shall be either *régime légal de communauté de biens*, **OR** *régime de séparation de biens*.

4. In part (b), particulars of assets held by declarant, spouse and minor children – **the declarant SHALL declare assets held by for him/her, his/her spouse and minor children.**

5. Money, in any currency, in bank accounts in local banks, foreign banks and non-bank deposit taking institution/s (savings/current and fixed deposit accounts and others). In the column “Name of Account Holder” the declarant shall specify whether the account is held –

- (a) by himself/herself;
- (b) by his/her spouse;
- (c) jointly with another person; or
- (d) by his/her minor children.

6. **Trust property (in any currency, both local and abroad)**

“settlor” means a person who provides trust property or makes a testamentary disposition on trust or to a trust.

“beneficiary” means a person, whether natural or corporate, entitled to benefit under a trust, or in whose favour a power to distribute trust property may be exercised.

7. **Boat**

The type of “boat” shall be specified as whether pirogue, pleasure craft (include speed boat and yacht), jet ski or others (*please specify*).

8. **Definition of liability:** present financial obligation of the individual arising from past commitment, such as loans, credit card, finance lease and others.

9. **Any property sold, transferred or donated to children of age and grandchildren, in any form or manner whatsoever, including income or benefits from any account, partnership or**

trust – the declarant has to specify all types of assets that have been sold, transferred or donated.

10. Where the space in the form is inadequate, a separate sheet of paper may be used and **shall be signed** by the declarant.

**Delete as appropriate.*

In case of widowed, declarant does not need to fill in subsequent details of spouse

***Please see General Note and Notes*

SECOND SCHEDULE

[Regulation 4]

DECLARATION OF ASSETS FORM

[Section 5(1)(b) of the Declaration of Assets Act 2018]

Please read General Note and Notes before filling this form

I,, bearing National Identity Card
(*name*)

number, holding the office of,
(*designation*)

and residing at, affirm/declare* that –
(*address*)

(a) I am single/married/widowed/divorced* to Mr./Mrs.,
holder of National Identity Card number,
(*name*)

on under the system of
(*date*)

.....;
(*matrimonial regime*)

(b) particulars of assets held by me, my spouse and minor children
are as follows –

(i) money, in any currency, in bank accounts in local banks
and foreign banks (savings/current and fixed deposit
accounts and others) –

SN	Name of bank	Account no./ Reference no.	Balance at bank	Name of account holder**

- (ii) money deposited in a non-bank deposit taking institution/s licensed by the Bank of Mauritius –

SN	Name of institution	Reference no.	Balance at institution	Name of account holder**

- (iii) cash in hand, exceeding one million rupees, in any currency accepted as legal tender in any country –

SN	Amount	Name of owner

- (iv) securities, including stocks, bonds, treasury bills or other units held in Mauritius or abroad –

SN	Number and description	Organisation in which being held	Cost of acquisition, or market value	In whose name held

- (v) shares or any interest, including any joint ownership, in a company, *société* or partnership –

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(xii) aircraft –

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(c) the following person holds assets for me and on my behalf in my capacity as ultimate beneficiary –

Name

Age

NIC no.

Residential address

Details of assets

(d) particulars of my liabilities** and liabilities of my spouse, including any joint liabilities, are –

(i)

(ii)

(iii)

(e) any property sold, transferred or donated to children of age and grandchildren, in any form or manner whatsoever, including income or benefits from any account, partnership or trust** are as follows **–

(i) myself, includes –

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

(ii) my spouse, includes –

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

I,....., do hereby declare that the
(full name of signatory in BLOCK LETTERS)

information I have given on this form is true and correct.

.....

Date

.....

Signature

General note

As specified in section 11 of the Declaration of Assets Act 2018 –

- (a) any person who fails to make a declaration or who wilfully makes a false declaration shall commit an offence and shall, on conviction, be liable to a fine not exceeding one million rupees and to imprisonment for a term not exceeding 5 years;
- (b) any person who, in any other manner contravenes the Declaration of Assets Act 2018 or any regulations made under it shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees;
- (c) any spouse who, without any reasonable excuse, fails to collaborate in disclosing his or her assets and liabilities for the purpose of fulfilling a requirement under the Declaration of Assets Act 2018, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding 6 months.

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“beneficiary” means a person, whether natural or corporate, entitled to benefit under a trust, or in whose favour a power to distribute trust property may be exercised.

7. Boat

The type of “boat” shall be specified as whether pirogue, pleasure craft (include speed boat and yacht), jet ski or others (*please specify*).

8. In this Schedule –

“liability” means the financial obligation of the individual arising from past commitment, such as loans, credit card, finance lease and others.

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