

## **THE JEWELLERY ACT**

### **Regulations made by the Minister under section 31 of the Jewellery Act**

1. These regulations may be cited as the Jewellery (Dealer's Registration and Transactions) Regulations 2012.

2. In these regulations -

“Act” means the Jewellery Act;

“advertise”, in relation to second-hand jewellery or the purchase of precious metal in any form and coins— — \*2\*3

(a) means to publicise any drawn, still or moving picture, sign, symbol, trademark, dealer's name, logo, other visual image or message, or audible message;

(b) includes to make any commercial communication through media or any other means,

with a view to promoting the purchase of second-hand jewellery or precious metal in any form and coins or sale of second-hand jewellery; \*3

“exporter of scrap precious metal” means any dealer who exports scrap precious metal;

“melted precious metal” means -

(a) precious metal derived from scrap precious metal; or

(b) jewellery that have been reduced to melted state,

excluding fine precious metal which has not been previously processed;

“promote” means to do any act intended or likely to encourage, directly or indirectly, the purchase of second-hand jewellery or precious metal in any form and coins or sale of second-hand jewellery, or to create an awareness of the willingness to purchase second-hand jewellery or precious metal in any form and coins or sell second-hand jewellery; \*2\*3

“registration certificate” means a certificate issued under regulation 5;

“scrap precious metal” means any precious metal that -

(a) has previously been milled, shaped or forged; and

(b) is no longer useful in its original form, except for the precious metal;

“second-hand jewellery” means any item of jewellery which is not new;

“service charge” means such amount or percentage deducted from the calculated price of jewellery;

“sponsorship” means any form of monetary or other contribution to any event, activity or individual with the aim, effect or likely effect of promoting the purchase of second-hand jewellery or precious metal in any form and coins or sale of second-hand jewellery directly or indirectly; \*<sup>2</sup>\*<sup>3</sup>

“trade-in jewellery” means the value of the jewellery applied against the purchase price of new jewellery;

“TradeNet” has the same meaning as in the Customs (Use of Computer) Regulations 1997.

3. (1) Every person seeking to carry out an activity listed in the First Schedule shall apply for registration with the Director.
- (2) Any application for registration under paragraph (1) shall be made in the form set out in the Second Schedule and shall be accompanied by -
- (a) where the applicant is an individual, a copy of his National Identity Card or a copy of the first 2 pages of his passport, and a copy of his certificate of birth; or
- (b) where the applicant is a company, société, partnership or other corporate body, a copy of the certificate of incorporation or registration of the company, société, partnership or other corporate body.\*<sup>4</sup>
- 4\*<sup>4</sup>. (1) On receipt of an application under regulation 3, the Director shall determine whether the applicant is a fit and proper person.
- (2) For the purpose of determining whether the applicant is a fit and proper person, the Director may –
- (a) where the person is an individual, have regard to his –
- (i) financial soundness;
- (ii) competence and capability; and
- (iii) honesty, reputation and integrity; or
- (b) where the person is a company or any other entity, have regard to–

- (i) the financial soundness;
- (ii) the competence and capability; and
- (iii) the honesty, reputation and integrity,

of any of its directors, shareholders and beneficial owners.

5. (1)\*<sup>4</sup> Where the Director is satisfied that the applicant is a fit and proper person, he shall, on payment of the appropriate fee specified in the Third Schedule and on such terms and conditions as he may determine, issue to the applicant a registration certificate in the form set out in the Fourth Schedule.

(2) Notwithstanding regulation 7, the registration certificate shall not be transferable.

6. (1) A registration certificate shall be valid for a period not exceeding 3 years as from the date of issue.

(1A)\*<sup>4</sup> The Director may, at any time during the validity of a registration certificate, determine whether the dealer is still a fit and proper person.

(1B)\*<sup>4</sup> Where the dealer is no longer a fit and proper person and does no longer satisfy the criteria specified in regulation 4(2), the Director may cancel the registration certificate.

(2) A dealer may apply for the renewal of his registration certificate.

(3) An application under paragraph (2) shall be -

- (a) made at least 10 clear days before the expiry of the registration;
- (b) in the form specified in the Second Schedule; and
- (c) accompanied by payment of the corresponding fee specified in the Third Schedule.

(4) (a) An application made outside the delay specified in paragraph (3)(a) shall attract a surcharge of 25 percent of the registration fee.

(b) An application for renewal of a registration certificate, if made after 10 clear days as from the expiry date of the registration, shall be refused, unless the Director is satisfied that the delay was due to reasons beyond the control of the applicant.

(5) The Director shall not renew a registration under paragraph (2) for a period exceeding 3 years.

- 6A.\*<sup>4</sup>** (1) Where a registration certificate is lost, defaced or destroyed, the dealer shall forthwith report such loss, damage or destruction to the Director and apply for a duplicate registration certificate.
- (2) The Director shall, on payment of the appropriate fee specified in the Third Schedule, issue a duplicate registration certificate.
- 7.** (1) The Director may authorise the widow, heir or representative of a dealer who -
- (a) has passed away;
  - (b) has been declared bankrupt by a Court of law; or
  - (c) is unable to carry on his business owing to mental or physical impairment,
- to carry on the business of that dealer, on such terms and conditions as he may deem necessary and upon a written application by any of them.
- (2) The Director shall not consider an application under paragraph(1) if it is made after a period of 3 months from the date of the circumstances giving rise to the inability of the dealer to carry out his business listed in paragraph (1).
- (3) Where a person has been authorised under paragraph (1), his name shall be endorsed on the registration certificate and he shall be deemed to be a dealer registered under regulation 3 for the unexpired period of the registration certificate.
- 8.** (1) Every dealer shall inform the Director immediately of any change in his name or address of his business premises or any additional business premises.
- (2) Any correspondence made pursuant to paragraph (1) shall be supported by the dealer's registration certificate and the fee specified in the Third Schedule.
- (3) Upon receipt of the documents and fee referred to in paragraphs (1) and (2), the Director shall issue the amended registration certificate.
- 9.** (1) The Director shall notify the applicant or dealer in writing where he -
- (a) refuses an application for registration as a dealer;
  - (b) refuses to renew application for registration as a dealer; or
  - (c) cancels the registration of a dealer,
- stating the reasons for his decision.

- (2) The applicant or dealer aggrieved by the decision of the Director under paragraph (1) may appeal against the decision to the Permanent Secretary within 15 days of the date of issue of the notification.
- 10.** Every dealer shall display in a conspicuous place on his business premises -
- (a) his registration certificate; and
  - (b) a notice, in English or French, stating that customers may submit their jewellery to the Assay Office to verify its fineness.
- 11.** (1) Every dealer shall carry out any transaction specified on his registration certificate only on his business premises.
- (2) Every dealer shall purchase second-hand jewellery only during such trading hours as specified in the Shops (Hours of Opening) Regulations 1994.\*<sup>1</sup>
- 12.** (1) Every dealer shall obtain, from the person offering to trade-in jewellery-
- (a) a declaration of ownership for that jewellery as set out in the Fifth Schedule; \*<sup>3</sup>
  - (b) as proof of identity, his National Identity Card or such other document bearing his photograph as the Director may approve; and\*<sup>3</sup>
  - (c) where available, the original receipt of the trade-in jewellery issued under the name of that person.
- (2) A duplicate of the declaration of ownership shall be issued to the person claiming ownership of the jewellery to be traded in by the dealer.
- (3) Where under paragraph (1), the original receipt of jewellery at the time of trade-in is not available, the dealer shall hold the jewellery for 10 days as from the date of the transaction made by him\*<sup>3</sup>.
- (4) Every dealer shall keep the original declaration of ownership and, where available, the original receipt of the trade-in jewellery, at all times, in his business premises and for a period of at least 5 years after completion of the transaction to which it relates.\*<sup>3</sup>
- 13.** (1) Every dealer shall, on the purchase of second-hand jewellery from a person, obtain –
- (a) a declaration of ownership for that jewellery in the form set out in the Sixth Schedule;

- (b) a copy of that person's National Identity Card or such other document bearing his photograph as the Director may approve, and proof of address of that person; and
  - (c) where available, the original receipt of the jewellery issued under the name of that person.
- (2) The person claiming ownership of the jewellery to be purchased by the dealer shall fill in 2 originals of the declaration of ownership.
- (3) The dealer shall –
  - (a) take a photograph of every second-hand jewellery he purchases, in the original state the person is offering it for sale; and
  - (b) attach a colour print of the photograph, authenticated by the dealer, to every declaration of ownership.
- (4) (a) The person claiming ownership of the second-hand jewellery shall, for the purpose of certifying the identity and address in whose name the declaration of ownership is issued, produce the originals of the declaration of ownership together with the attached documents, including the authenticated colour prints of the photograph of the jewellery, to the Director or police against payment of the appropriate fee specified in the Third Schedule.
- (4) (b) The Director or police shall retain one copy of the declaration of ownership and attached documents, including the authenticated colour print of the photograph of the jewellery.
- (5) No dealer shall purchase second-hand jewellery unless the name and address of the person selling the jewellery have been certified in accordance with paragraph (4)(a).
- (6) The dealer shall, at all times, keep the second copy of the declaration of ownership and attached documents, including the authenticated colour print of the photograph of the second-hand jewellery, in his business premises.
- (7) Where the total purchasing price of the second-hand jewellery exceeds 10,000 rupees, the dealer shall effect payment by means of crossed cheque drawn in the name of the person selling the jewellery.
- (8) Every dealer who purchases second-hand jewellery shall hold that jewellery for 20 days from the date of the transaction.

- (9) A dealer shall, at all times, keep the declaration of ownership and attached documents, including the authenticated colour print of the photograph of the second-hand jewellery, in his business premises for a period of at least 5 years after completion of the transaction to which it relates.
- 14.** No dealer shall trade-in jewellery or purchase second-hand jewellery from any person who is under the age of 18 or who appears to be under the influence of substance abuse.
- 15.** During the holding period specified in regulation 12(3) or 13(8), the dealer shall not -
- (a) have the jewellery's identification changed by melting or another method;
  - (b) alter, repair or modify the jewellery;
  - (c) prevent the Director or any police officer from inspecting the jewellery on his business premises or retaining the jewellery for such period as may be required for investigation.
- 16.** (1) For the purposes of section 22 of the Act, a dealer shall keep records of -
- (a) jewellery received as trade-in or second-hand jewellery purchased from persons other than dealers, namely -
    - (i) date, time and type of transaction;
    - (ii) name, address, National Identity Card Number or the identification number of such other document bearing his photograph as the Director may approve of the person with whom the transaction is made; \*<sup>3</sup>
    - (iii) serial number of the declaration of ownership form and receipt issued;
    - (iv) description, mass and fineness of jewellery;
    - (v) price;
    - (vi) cheque number, if the payment is made by crossed cheque; and
    - (vii) details on the disposal of the jewellery.
  - (b) for fine precious metal or melted precious metal, whether purchased or disposed, namely -
    - (i) date of purchase and/or disposal of fine precious metal and/or melted precious metal, receipt number, name and

address of supplier or dealer, mass and fineness of the precious metal or melted precious metal.

- (c) imported jewellery or jewellery supplied by another dealer, namely -
    - (i) date of transaction;
    - (ii) description, mass and fineness of jewellery;
    - (iii) name and address of supplier; and
    - (iv) receipt or customs declaration form number.
  - (d) sale of jewellery, namely -
    - (i) date of transaction;
    - (ii) description, mass and fineness of jewellery;
    - (iii) name and address of customer; and
    - (iv) receipt number;
  - (e) export of scrap precious metal, namely –
    - (i) date, description and mass;
    - (ii) the full name and address of the person to whom the scrap precious metal has to be exported; and
    - (iii) a copy of the entry made, either electronically through the TradeNet or otherwise, together with a copy of the documents delivered to the Director-General of the Mauritius Revenue Authority with that entry;
  - (f) the quarterly opening and closing balance of fine precious metal, melted precious metal or its alloys. \*<sup>3</sup>
  - (g) any other such particulars as may be required by the Director.
- (2) The records under paragraph (1) shall be kept by the dealer for a period of 5 years as from the date of the transaction.
- (3) Pursuant to paragraph (1), entries shall be made upon completion of each transaction.
- (4) The records shall be kept on the business premises of a dealer and shall be made available for inspection by the Director or any police officer.

- (5) Where the Director reasonably suspects any transaction or finds any discrepancy in the records, he may report the matter to the Police for investigation.
- 17.** Every dealer shall display in a conspicuous place a notice, of minimum size 210 millimetres by 297 millimetres and letter size of at least 12 millimetres high or a font size of at least 48, indicating the buying price of pure gold and gold alloys of different fineness calculated on the spot gold price quoted by the Bank of Mauritius. \*<sup>3</sup>
- 18.** (1) No dealer shall purchase second-hand jewellery at a price which is less than the chargeable price as set out in the Seventh Schedule.
- (2) Pursuant to paragraph (1), a dealer may levy a service charge not exceeding 30 percent of the calculated price of jewellery.
- 19.** No person shall issue any test report certifying the fineness of gold unless he operates an accredited precious metal laboratory.
- 20.** Every dealer selling melted gold alloy or locally refined gold to another dealer, shall also provide the buyer with an assay report certifying the fineness determined by fire assay, issued by the Assay Office or an accredited precious metal laboratory.
- 21.** Upon application for valuation of the gold content of any jewellery and payment of the fee specified in the Third Schedule, the Assay Office shall issue to that person a valuation certificate.
- 22.** (1) Prior to any export of melted precious metal or scrap precious metal excluding industrial precious metal wastes, a dealer may be required by the Director General of the Mauritius Revenue Authority or his authorised officer, to –
- (a) produce his registration certificate; and
- (b) allow an inspection of the melted precious metal or scrap precious metal intended to be exported to be carried out.
- (2) The Director-General of the Mauritius Revenue Authority shall seek such assistance as may be necessary from the Director or the Police, for the purposes of paragraph (1).
- 23.** (1) It shall be an offence for –
- (a) any dealer to fail to keep records or make false entry in the records;

- (b) any person to advertise, or cause to advertise, in relation to second-hand jewellery or the purchase of precious metal in any form and coins; \*<sup>3</sup>
  - (c) any person to promote or cause to promote –
    - (i) the purchase of second-hand jewellery or precious metal in any form and coins or sale of second-hand jewellery;\*<sup>3</sup>
    - (ii) a trademark, dealer’s name, picture or logo associated with the purchase of second-hand jewellery or precious metal in any form and coins or sale of second-hand jewellery; and\*<sup>3</sup>
    - (iii) any other thing associated with the purchase of second-hand jewellery or precious metal in any form and coins or sale of second-hand jewellery. \*<sup>3</sup>
  - (d) any person to offer any form of sponsorship in relation to–
    - (i) a trademark, dealer’s name, picture or logo associated with the purchase of second-hand jewellery or precious metal in any form and coins or sale of second-hand jewellery; and\*<sup>3</sup>
    - (ii) any other thing associated with the purchase of second-hand jewellery or precious metal in any form and coins or sale of second-hand jewellery. \*<sup>3</sup>
- (2) Any person who contravenes these regulations or breaches any conditions of his registration shall commit an offence and shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding 2 years.

**24.** The Jewellery (Registration of Dealers) Regulations 2008 are revoked.

**25.** These regulations shall come into operation on 2 February 2012.

Made by the Minister on 24 January 2012.

*\*<sup>1</sup> w.e.f 13 August 2013 – GN 211 of 2013*

*\*<sup>2</sup> w.e.f 01 December 2013 – GN 284 of 2013*

*\*<sup>3</sup> w.e.f 18 January 2016 – GN 4 of 2016*

*\*<sup>4</sup> w.e.f 23 September 2020 – GN 220 of 2020*

## **FIRST SCHEDULE**

[Regulation 3]

### **CLASSIFICATION OF DEALERS BY NATURE OF ACTIVITY**

- Type 1** – Dealing in jewellery, precious metals\*<sup>4</sup>, precious or semi-precious stones, except exports of melted precious metal, scrap precious metal and second hand jewellery, excluding industrial waste generated by manufacturers of jewellery.
- Type 2** – Dealing in jewellery, precious metals\*<sup>4</sup>, precious or semi-precious stones, including exports of melted precious metal, scrap precious metal and second hand jewellery, excluding industrial waste generated by manufacturers of jewellery.

*\* w.e.f 23 September 2020 – GN 220 of 2020*

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**SECOND SCHEDULE**

[Regulations 3 and 6]

**APPLICATION FOR A REGISTRATION AS DEALER IN JEWELLERY/RENEWAL OF REGISTRATION AS DEALER IN JEWELLERY**

1. (a) Name of Applicant - .....  
Address of Applicant - .....  
.....

(b) (where the applicant is a company or société)  
Name and position of person applying on behalf of company or société -  
.....

2. (a) Name of trade business - .....  
.....

(b) Address of place of business - .....  
.....

(c) Nature of trade - .....

(d) Number of other places of business - .....  
(Specify on an accompanying sheet the address of all places of business)

3. Nature of Activity - .....

4. Type of jewellery -\*\* .....  
\*\* (gold, silver, platinum)

5. Status of applicant\* - Individual  Company  Société

6. Telephone - ..... Mobile No - .....  
Fax - ..... Email - .....

7. Does any manufacturer/dealer perform subcontracting work on your behalf?\*

Yes  No

8. Do you perform subcontracting work for any dealer?\*

Yes  No

9. No. of persons employed:

Workers .....

Administrative Staff .....

Total .....

10. Do you require a Sponsor's mark?\*

Yes

No

11. Declaration of applicant –

I,....., hereby declare that all the particulars and information given in this form are true and complete.

Dated this ..... day ..... year .....

Signature of applicant:-.....

Capacity in which acting:-.....

**\*Tick as appropriate**

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FOR OFFICIAL USE		
1.	Date Received	
2.	NIC No.	
3.	Birth Certificate	
4.	Cert. of Incorporation No.	
5.	Approved for payment	
6.	Payment made	
7.	Initials allocated for SM	
8.	Approval of Initials for SM	
9.	Approval of Registration	
10.	Issue of Certificate	

### THIRD SCHEDULE

[Regulations 5(1), 6, 8, 13 and 21]\*<sup>4</sup>

<b>Registration as a dealer/Renewal of Registration as a dealer</b>	<b>(Rs)</b>
Dealing in jewellery, precious metals* <sup>4</sup> , precious or semi-precious stones, except exports of melted precious metal, scrap precious metal and second hand jewellery (excluding industrial waste generated by manufacturers of jewellery)	3,000
Dealing in jewellery, precious metals* <sup>4</sup> , precious or semi-precious stones, including exports of melted precious metal, scrap precious metal and second hand jewellery (excluding industrial waste generated by manufacturers of jewellery)	150,000
Issue of a duplicate registration certificate	1,000
Issue of an amended certificate	1,000
Valuation Certificate per jewellery	250
Endorsement of Ownership Declaration Form	
(a) For jewellery of mass 5 grams or less	100
(b) For jewellery of mass above 5 grams	300

*\*<sup>4</sup> w.e.f 23 September 2020 – GN 220 of 2020*

**FOURTH SCHEDULE**

[Regulation 5]

**CERTIFICATE OF REGISTRATION AS DEALER**

I hereby certify that .....  
has been registered under section 15 of the Jewellery Act as a dealer subject to the following conditions -

Registration No .....  
.....

Nature of Activity .....  
.....

Date of First Registration .....  
.....

Date of Issue .....  
.....

Date of Expiry .....  
.....

Place of Business .....  
.....

.....

Signature of Director

**CONDITIONS ATTACHED TO THIS CERTIFICATE OF REGISTRATION**

1. This certificate is valid only in respect of the dealer to whom it is issued and is not transferable.
2. This certificate should be exhibited in a conspicuous place on the business premises and should be accessible for consultation.
3. The dealer should comply at all times with the provisions of the Jewellery Act and such other legislation as is applicable for the exercise of his profession as a dealer.

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**FIRST SCHEDULE**

[Regulation 9(a)]

**FIFTH SCHEDULE**

[Regulation 12]

Serial No. ....

**DECLARATION OF OWNERSHIP IN CASE OF TRADE-IN OF JEWELLERY**

Name of dealer .....

Business address of dealer.....

**PART I**

(To be filled by the customer)

I, ..... of ..... certify that the  
(name of owner) (address of owner)

jewellery specified below belongs to me and I have obtained it through legal means.

**Trade-in jewellery**

SN	Description	Mass (gramme)	Declared fineness

.....  
Signature

.....  
Date

.....  
Telephone number

**PART II**

(To be completed by the dealer/person on behalf of dealer)

1. I certify having verified the name of the person referred to in Part I and found it to be correct.

2. Proof of identity produced

\*NIC number/identification number\* of approved document .....

3. Receipt issued at time of trade-in .....

4. Holding period YES  (from ..... to .....)

NO  (attach original receipt of jewellery)

.....  
Name

.....  
Signature

.....  
Time

.....  
Date

**Holding Period**

A holding period of 10 days shall apply from the date of transaction, in case original receipt of the jewellery is not available.

\* delete as appropriate

**SECOND SCHEDULE**

[Regulation 9(b)]

**SIXTH SCHEDULE**

[Regulation 13]

Serial No. ....

**DECLARATION OF OWNERSHIP IN CASE OF SALE OF SECOND-HAND JEWELLERY**

Name of dealer.....

Business address of dealer.....

**PART I**

**(To be filled by the customer)**

I hereby certify that the jewellery specified below belongs to me and I have obtained it through lawful means.

Name .....

Address .....

Phone number .....

Proof of Identity produced.....

NIC Number/identification number\* of approved document.....

**Description**

SN	Description	Mass (gramme)	Declared Fineness

.....  
**Signature**

.....  
**Date**

**PART II**

**(To be completed by the dealer/person on behalf of dealer)**

**Documents submitted**

SN	Documents submitted	Yes/No	Remarks
1.	NIC or any other approved document		
2.	Proof of address		
3.	Original receipt of jewellery offered for sale		
4.	Colour photograph(s) of the jewellery		

**Notes –**

1. Copies of the NIC/any other approved document, proof of address and authenticated colour photograph(s) of jewellery to be attached to this form.
2. Original copy of the receipt, if available, to be attached to this form.

.....  
Name of dealer/person on behalf of dealer

.....  
Signature of dealer/person on behalf of dealer

.....  
Date

**PART III**  
(To be completed by the Director or Police)

I, ....., certify having verified the name and address of the person at Part I and found same to be correct.

.....  
Signature  
.....  
Date

.....  
Designation  
.....  
Office Stamp

**PART IV**  
(To be completed by the dealer/person on behalf of dealer)

**Sale of Jewellery**

SN	Description	Mass (gramme)	Fineness	Price
	<b>Total mass</b>			
		<b>Total price</b>		
		Less .....% service charge		
		<b>Total purchasing price</b>		

**Notes –**

- The price of gold of the jewellery is based on the spot gold price at ..... rupees per gramme quoted by the Bank of Mauritius on .....
- Purchasing price is calculated after deducting ..... per cent of service charge.
- Service charge shall not exceed 30 per cent of calculated price of jewellery.

**Dealer/ person on behalf of dealer carrying the transaction**

Name .....

Signature .....

Date .....

Time .....

Receipt issued .....

**Payment by cheque (if applicable)**

Cheque number .....

**Holding Period**

A holding period of 20 days shall apply as from the date of the transaction.

\* delete as appropriate

## SEVENTH SCHEDULE

[Regulation 18]

	(Rs)
Price of gold jewellery	$\frac{A \times B \times C}{1000}$
Less _____ % Service Charge	
Chargeable Price	

Where –

- (a) A – Indicates the fineness of gold jewellery in parts per thousand (ppt).
- (b) B – Indicates the spot price of fine gold per gram quoted by the Bank of Mauritius.
- (c) C – Mass of gold jewellery in gram.

**Note -** Service charge shall not exceed 30% of calculated price of jewellery.

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