

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) amended Regulations 2012.

2. In these regulations -

“Act” means the Jewellery Act;

“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;

“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;

“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 Controller.
- (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; and
 - (c) the appropriate fee as specified in the Third Schedule.
- (3) A duplicate registration certificate may be issued by the Controller upon payment of the fee specified in the Third Schedule.
- 4.** On receipt of an application under regulation 3, the Controller may request the applicant to furnish any additional information as he may deem necessary -
 - (a) within a specific time limit; or
 - (b) where no time limit has been specified, within 15 days of the receipt of the request.
- 5.** (1) For the purpose of registering an applicant under regulation 3, the Controller shall issue to him a registration certificate, in the form set out in the Fourth Schedule, on such terms and conditions as he may deem necessary.
 - (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.
 - (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 Controller is satisfied that the delay was due to reasons beyond the control of the applicant.
 - (5) The Controller shall not renew a registration under paragraph (2) for a period exceeding 3 years.

7. (1) The Controller 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 Controller 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 Controller 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 Controller shall issue the amended registration certificate.
9. (1) The Controller 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 Controller 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.*
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;
 - (b) a copy of that person's National Identity Card or passport, proof of address; and
 - (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 15 days as from the date of the transaction by him.
- (4) Every dealer shall keep the original declaration of ownership and the attached documents at all times in his dealer's business premises and for a period of at least 5 years after completion of the transaction to which it relates.
13. (1) Every dealer shall obtain, upon purchase of second-hand jewellery by him -
 - (a) a declaration of ownership for that jewellery as set out in the Sixth Schedule;
 - (b) a copy of that person's National Identity Card or passport, proof of address; and
 - (c) where available, the original receipt of the 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 purchased by the dealer.
- (3) The dealer shall take a photograph of each second-hand jewellery being purchased by him, in the original state the person is offering it for sale and shall attach a colour print of the photograph to the declaration of ownership.
- (4) The identity and address of the person in whose name the declaration of ownership is to be issued under paragraph (1) shall be certified by the Controller against payment of the corresponding fee as set out in the Third Schedule.
- (5) A dealer shall not purchase any second-hand jewellery if Part III of the Sixth Schedule has not been completed as per paragraph (4).

- (6) The dealer shall keep the original of the declaration of ownership at all times on the dealer's business premises.
 - (7) Where the total mass of the second-hand jewellery exceeds 5 grammes, the dealer shall effect the payment by means of a crossed cheque drawn in favour of the person selling the jewellery.
 - (8) Every dealer who has purchased second-hand jewellery, shall hold that jewellery for 15 days from the date of the transaction.
 - (9) Subject to paragraph (1), a dealer shall keep the original declaration of ownership and the attached documents at all times in his dealer's business premises and 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 Controller 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 of the person with whom the transaction is made;
 - (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 monthly opening and closing balance of fine precious metal, melted precious metal or in any other form.
 - (g) any other such particulars as may be required by the Controller.
- (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 Controller or any police officer.
 - (5) Where the Controller 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 price of pure gold and gold alloys of different fineness calculated on the spot gold price quoted by the Bank of Mauritius.

- 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 Controller 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 make an advertisement in any material particular which is –
- (i) false;
- (ii) incorrect; or
- (iii) misleading.
- (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.

FIRST SCHEDULE

[Regulation 3]

CLASSIFICATION OF DEALERS BY NATURE OF ACTIVITY

- Type 1** – Dealing in jewellery, 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 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.
-

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**

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 3, 6, 8, 13 and 21]

Registration as a dealer/Renewal of Registration as a dealer	(Rs)
Dealing in jewellery, 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 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

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 Controller of Assay

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.

FIFTH SCHEDULE
[Regulation 12]

Serial No.

OWNERSHIP DECLARATION IN CASE OF TRADE-IN OF JEWELLERY

Name of Dealer -

Business Address -

PART I

(To be filled by the customer)

A. I hereby certify that the jewellery described below belongs to me and have obtained it through legal means.

B. Name -

Address

Phone No -

NIC Number:

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

or

Passport Number -

Issuing Authority -

Nationality -

C. Description

SN	Description	Mass(g)	Declared Fineness

Signature -

Date-

PART II

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

A. Document Submitted

SN	Documents Submitted	Yes/No	Remarks
1.	NIC or Passport No.		
2.	Proof of Address		
3.	Original receipt of jewellery to be trade-in		

- Note:** (1) Copies of the NIC/passport and proof of address to be attached to this form.
 (2) Original copy of the receipt, if available, to be attached to this form.
 (3) Where the receipt is not available, a holding period of 15 days shall be applicable.

SIXTH SCHEDULE

[Regulation 13]

Serial No.

OWNERSHIP DECLARATION IN CASE OF SALE OF SECOND HAND JEWELLERY

Name of dealer –

Business address –

PART I

(To be filled by the customer)

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

B. Name -

Address -

.....

Phone No:–.....

NIC Number:

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

or

Passport Number -

Issuing Authority -

Nationality -

C. Description

SN	Description	Mass(g)	Declared Fineness

Signature -.....

Date -.....

PART II

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

A. Document Submitted

SN	Documents Submitted	Yes/No	Remarks
1.	NIC or Passport No.		
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/Passport, Proof of Address and 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.

D. Holding Period

A holding period of 15 days is applicable as from the date of the transaction.

From To

This form shall be completed in two (2) copies. The original shall be kept by the dealer and the duplicate copy shall be issued to the customer.

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.
