

# ADVERTISEMENTS REGULATION ACT

Act 4/1930

CAP 281

## ARRANGEMENT OF SECTIONS

1. [Short title](#)
2. [Interpretation](#)
3. [Regulations of advertising structures](#)
4. [Charge to advertising structure fee](#)
5. [Display of registered mark](#)
6. [Registration of advertising structures](#)
7. [Penalty and interest for late payment of fee](#)
- 7A. [Penalty in respect of non-registered advertising structure](#)
8. [Adjustment of fee following alteration of advertising structure](#)
9. [Deregistration of advertising structure on removal](#)
10. [Assessment and recovery of fee](#)
11. [Offences](#)
12. [Regulations](#)
13. [Transitional provision](#)
14. [Consequential amendment](#)

## [SCHEDULE](#)

### 1. **Short title**

This Act may be cited as the **Advertisements Regulation Act**.

### 2. **Interpretation**

In this Act –

“advertising structure” has the same meaning as in the Roads Act;

“Director-General” has the same meaning as in the Mauritius Revenue Authority Act;

“fee” or “advertising structure fee” -

- (a) means the advertising structure fee chargeable under section 4; and
- (b) includes any penalty and interest referred to in sections 6(1A) , 7 and 7A; but
- (c) does not include any fine;

“financial year” means the period of 12 months ending on 31 December in any year;

“highway authority” has the same meaning as in the Roads Act;

“owner”, in relation to an advertising structure, includes –

- (a) the person who is the owner of the advertising structure;
- (b) in respect of an advertising structure situate on State land, or Pas Géométriques, the lessee of the site;
- (c) in respect of a leased advertising structure, the person who receives rent or, if the advertising structure were to be let, would be entitled to receive the rent, whether for his own benefit or that of another person; or
- (d) where the owner cannot be found or ascertained, the person whose product or service is being advertised by means of the structure.

**Amended by [\[Act No. 26 of 2012\]](#); [\[Act No. 36 of 2011\]](#); [\[Act No. 37 of 2011\]](#); [\[Act No. 9 of 2015\]](#); [\[Act No. 10 of 2017\]](#); [\[Act No. 11 of 2024\]](#)**

### **3. Regulation of advertising structures**

(1) The highway authority shall, for the purposes of the erection or display of an advertising structure which is visible from a road, exercise control in accordance with sections 22 to 25 of the Roads Act.

(2) **Repealed by [\[Act No. 11 of 2024\]](#)**

(3) This section shall not apply to the exhibition of advertisements on or upon any platform, landing stage or wharf not belonging to or not under the control of the

highway authority.

Amended by [\[Act No. 37 of 2011\]](#); [\[Act No. 11 of 2024\]](#)

#### **4. Charge to advertising structure fee**

(1) Subject to this section, there shall be charged, on every advertising structure, a fee to be known as “advertising structure fee”.

(1A) Where an advertising structure comprises more than one side on which an advertisement may be displayed, the advertising structure fee shall be charged in respect of each side.

(2) (a) Every owner of an advertising structure specified in column 1 of the Schedule shall pay to the Director- General a fee specified in column 2 of that Schedule corresponding to that advertising structure, by the date specified in column 3 of that Schedule.

(b) The fee under paragraph (a) shall be paid in such form and manner, whether in electronic form or otherwise, as the Director-General may determine.

Amended by [\[Act No. 37 of 2011\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 12 of 2023\]](#)

#### **5. Display of registered mark**

(1) Every owner of an advertising structure registered under section 6 shall, within one month of the date of the registration, affix or cause to be affixed a registered mark, consisting of his name and registration number, on the advertising structure in accordance with such specifications as the Director-General may determine.

(2) Where the advertising structure was registered under section 6 before 1 January 2013, its owner shall, not later than 3 months after the commencement of this section, comply with subsection (1).

(3) (a) Where an owner fails to affix a registered mark or fails to affix a registered mark in accordance with subsection (1), as the case may be, he shall be liable to pay to the Director-General a penalty of 10, 000 rupees for each quarter or part of a

quarter during which the registered mark is not affixed or the registered mark is not affixed in accordance with subsection (1).

(b) The penalty under paragraph (a) shall not, in the aggregate, exceed 50, 000 rupees.

(4) Section 7A shall apply to subsection (3) with such modifications and adaptations as may be necessary.

**Amended by: Amended by [\[Act No. 37 of 2011\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 11 of 2018\]](#)**

## **6. Registration of advertising structures**

(1) (a) Subject to this section, every owner shall, on receipt of a written permission from the highway authority for the erection of an advertising structure, register the advertising structure with the Director-General, not later than 14 days from the date of the permission.

(b) Registration under paragraph (a) shall be made in such form and manner as the Director-General may determine and shall be accompanied by a certified copy of the permission referred to in that paragraph.

(1A) Any owner who fails to register his advertising structure within the time limit specified in subsection (1)(a) shall be liable to pay to the Director-General, in addition to the appropriate fee specified in the second column of the Schedule, a penalty of 50 per cent of that fee.

(2) (a) The highway authority or the local authority, as the case may be, shall, not later than 10 January 2012, provide a list of all permissions for an advertising structure which is valid as at 31 December 2011, together with details of the advertising structure, to the Director-General, in such form and manner as may be mutually agreed.

(b) On receipt of the list of permissions provided under paragraph (a), the Director-General shall register the advertising structures referred to in that list, and those advertising structures shall be deemed to have been registered under this section.

Amended by [\[Act No. 37 of 2011\]](#); [\[Act No. 9 of 2015\]](#); [\[Act No. 11 of 2024\]](#)

## **7. Penalty and interest for late payment of fee**

(1) Where an owner fails to pay any fee on the last day on which it is payable, he shall be liable to pay to the Director-General, in addition to the fee –

- (a) a penalty of 5 per cent of the fee; and
- (b) interest at the rate of one per cent per month or part of the month on any amount of fee unpaid up to the date of payment.

(2) Any owner who fails to pay the fee under sections 4 and 7 shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding 12 months.

Amended by [\[Act No. 37 of 2011\]](#)

## **7A. Penalty in respect of non-registered advertising structure**

(1) Without prejudice to any action which the highway authority may take under any enactment, where an owner has erected an advertising structure without the prior written permission of the highway authority, the Director-General shall, by notice in writing, require the owner to pay, not later than 28 days from the date of the notice, in respect of every financial year until the advertising structure is duly registered under section 6, a penalty equivalent to 3 times the appropriate fee specified in the Schedule.

(2) Where an owner who has been issued with a notice under subsection (1) is dissatisfied with the notice, he may, within 28 days from the date of the notice, object to the claim in the manner specified in section 38 of the Value Added Tax Act.

(3) The procedure set out in sections 38 and 39 of the Value Added Tax Act shall apply to an objection made under subsection (2).

(4) Where the owner referred to in subsection (2) is aggrieved by a determination of his objection, he may lodge written representations with the Clerk of the Assessment Review Committee in accordance with section 19 of the Mauritius Revenue Authority Act.

Amended by [\[Act No. 10 of 2017\]](#); [\[Act No. 11 of 2024\]](#)

## **8. Adjustment of fee following alteration of advertising structure**

The advertising structure fee chargeable under section 4 on an advertising structure shall be adjusted in accordance with the Schedule to reflect any alteration to the advertising structure.

**Amended by** [\[Act No. 37 of 2011\]](#); [\[Act No. 26 of 2012\]](#)

## **9. Deregistration of advertising structure on removal**

Where an advertising structure is removed pursuant to section 22 (2A) or 23(2) of the Roads Act, the Director-General shall –

- (a) ensure that the advertising structure fee payable on the advertising structure has been paid; and
- (b) deregister the advertising structure.

**Amended by** [\[Act No. 37 of 2011\]](#); [\[Act No. 26 of 2012\]](#)

## **10. Assessment and recovery of fee**

The provisions of Parts VII, VIII and IX and sections 67 to 71 of the Value Added Tax Act shall apply to the fee with such modifications, adaptations and exceptions as may be necessary to bring them in conformity with this Act.

**Amended by** [\[Act No. 37 of 2011\]](#)

## **11. Offences**

Any owner who fails –

- (a) to affix a registered mark in accordance with section 5;
- (aa) to affix a registered mark under section 5; or
- (b) to register his advertising structure with the Director-General under section 6,

shall commit an offence and shall, on conviction, be liable to a fine of not less than 10, 000 rupees and not exceeding 50, 000 rupees.

Amended by [\[Act No. 37 of 2011\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 11 of 2018\]](#)

## 12. Regulations

(1) The Minister to whom responsibility for the subject of finance is assigned may –

- (a) make such regulations as he thinks fit for the purposes of this Act;
- (b) by regulations, amend the Schedule.

(2) Any regulations made under this Act may provide for the taking of fees and levying of charges.

Amended by [\[Act No. 37 of 2011\]](#)

## 13. Transitional provision

(1) Any fee unpaid to a local authority in respect of –

(a) display of an advertisement on electronic board or any other electronic medium –

(i) of not more than 3 square metres  
(per 0.1 square metres);

(ii) of more than 3 square metres (per additional 0.1 square metres or fraction thereof); or

(b) display of an advertisement on field board or billboard –

(i) of not more than 3 square metres (per 0.1 square metres);

(ii) of more than 3 square metres (per additional 0.1 square metres or fraction thereof),

as at 31 December 2011 shall be paid to the local authority not later than 31 January 2012.

(2) In this section, “fee” means the fee payable under the Local Government Act 2003.

## **14. Consequential amendment**



**SCHEDULE**  
[Section 4]

**ADVERTISING STRUCTURE FEE**

Advertising structure of an area -	Fee chargeable in respect of every calendar year or every quarter		Date payable
	Calendar year	Quarter	
(a) not exceeding 2 m <sup>2</sup>	2,500	625	<p>(a) In respect of every calendar year –</p> <p>where a written permission from the highway authority has been granted –</p> <p>(i) before 1 January 2024 and is in force at 31 December 2023, the fee chargeable shall be payable not later than 31 January 2024;</p> <p>(ii) on or after 1 January 2024 and any subsequent year, the fee chargeable shall be payable not</p>
(b) exceeding 2 m <sup>2</sup> but not exceeding 3 m <sup>2</sup>	3,750	937.50	
(c) exceeding 3 m <sup>2</sup> but not exceeding 4 m <sup>2</sup>	5,000	1,250	
(d) exceeding 4 m <sup>2</sup> but not exceeding 5 m <sup>2</sup>	6,250	1,562.50	
(e) exceeding 5 m <sup>2</sup> but not exceeding 6 m <sup>2</sup>	7,500	1,875	
(f) exceeding 6 m <sup>2</sup> but not exceeding 7 m <sup>2</sup>	8,750	2,187.50	
(g) exceeding 7 m <sup>2</sup> but not exceeding 8 m <sup>2</sup>	10,000	2,500	
(h) exceeding 8 m <sup>2</sup> but not exceeding 9 m <sup>2</sup>	11,250	2,812.50	
(i) exceeding 9 m <sup>2</sup> but not exceeding 10 m <sup>2</sup>	12,500	3,125	

			later than one month after the date of the written permission;
(j) exceeding 10 m <sup>2</sup> but not exceeding 11 m <sup>2</sup>	13,750	3,437.50	
(k) exceeding 11 m <sup>2</sup> but not exceeding 12 m <sup>2</sup>	15,000	3,750	(b) in respect of every quarter –
(l) exceeding 12 m <sup>2</sup> but not exceeding 24 m <sup>2</sup>	20,000	5,000	where a written permission from the highway authority has been granted –
(m) exceeding 24 m <sup>2</sup> but not exceeding 33 m <sup>2</sup>	25,000	6,250	(i) before 1 January 2024 and is in force at 31 December 2023, the fee chargeable shall be payable not later than 15 January, 15 April, 15 July and 15 October 2024, respectively;
(n) exceeding 33 m <sup>2</sup> but not exceeding 36 m <sup>2</sup>	30,000	7,500	(ii) on or after 1 January 2024, the fee chargeable shall be payable not later than 15 days after the date of the written
(o) exceeding 36 m <sup>2</sup>	35,000	8,750	

			permission in respect of the quarter in which the permission is granted and thereafter not later than 15 January, 15 April, 15 July and 15 October, respectively, as the case may be.
--	--	--	---

Amended by [\[Act No. 32 of 2003\]](#); [\[Act No. 37 of 2011\]](#); [\[GN No. 59 of 2012\]](#); [\[Act No. 26 of 2012\]](#); [\[Act No. 12 of 2023\]](#); [\[Act No. 11 of 2024\]](#)