



**A GUIDE FOR
JEWELLERS**

PART I

ASSAY OFFICE

The Assay Office has a regulatory function in ensuring compliance with the Jewellery Act 2007. The Act regulates the manufacture, sale and importation of gold, silver and platinum jewellery and of precious and semi-precious stones.

The Assay Office is a member of the International Association of Assay Offices (IAAO) and benefits from the technical expertise of other members in the field of assaying of precious metals.

The Assay Office is ISO 9001 registered and its Assay Laboratory is accredited to ISO/IEC 17025 by MAURITAS for the testing of gold jewellery and their alloys.

The main customers of the Assay Office are members of the public, jewellers and government institutions.

1. OUR CORE VALUES

- **Integrity**-We are guided by the highest standards of professional ethics.
- **Teamwork**-We achieve synergy among staff.
- **Responsiveness**-We provide highest quality and timely services to meet the expectations of our customers.
- **Efficiency**-We achieve optimal results at minimum cost.
- **Quality**-We are committed to providing services of the highest quality to our customers.

2. OUR OBJECTIVES

The Assay Office has clear objectives to achieve service delivery:

- Issue of a Certificate of Registration as dealer in jewellery within 2 working days from the date of application.
- Registration of Sponsor's/Identification/Importer's Marks within 30 minutes after submission.
- Issue of cupellation results within 3 working days from the date of receipt of sample.
- Issue of X-Ray and touchstone results within 1 working day from the date of receipt of sample.
- Issue of 5 valuation certificates within 1 working day.
- Issue of identification reports for four gemstones within 2 working days.
- Issue of grading reports for three diamonds within 3 working days.

3. SERVICES PROVIDED

- Assaying of gold, silver and platinum jewellery and their alloys;
- Identification of gemstones;
- Grading of diamonds;
- Registration of jewellers;
- Registration of Sponsor's, Importer's and Identification marks;
- Investigation of complaints from the public and the jewellers;
- Sensitisation campaigns for consumers of jewellery;
- Valuation of jewellery;
- Endorsement of Ownership Declaration Form for the sale of second hand jewellery; and
- Hotline for daily gold price.

4. ASSAY OFFICE LABORATORIES

The Assay Office operates an Assay Laboratory and a Gemmology Laboratory.

(i) Assay Laboratory

The Assay Laboratory offers assaying services for gold, silver and platinum jewellery and their alloys using internationally recognised test methods.

Testing of Gold

The three methods of determining the gold content in gold jewellery and their alloys are:

- ***Cupellation*** - This is a destructive test method used to determine the amount of gold present in a sample by fire assay.
- ***Touchstone*** - It is essentially a comparative test and is non-destructive.
- ***X-Ray Spectrometry*** - This is an instant and non-destructive test.

Testing of Silver

Silver jewellery and its alloys are assayed by two distinct methods:

- ***Volumetric Analysis*** - This is a destructive method used to determine the purity of silver in a sample by titration.
- ***X-Ray Spectrometry*** - This is an instant and non-destructive test.

Testing of Platinum

Platinum jewellery and its alloys are assayed by:

- ***X-Ray Spectrometry*** - This is an instant and non-destructive test.

A customer may request to witness his/her test.

(ii) Gemmology Laboratory

The Gemmology Laboratory provides the jewellery sector and the general public with an independent objective opinion regarding the authenticity and quality of gemstones, thus ensuring public trust and confidence.

Gemstone Identification

The Gemmology Laboratory certifies coloured gemstones. In this context, two types of reports are issued:

1. ***Gemstone Test Report*** - This is a full report of all tests which have been carried out in order to identify the gemstone.
2. ***Gemstone Identification Report*** - It is an ID size plastic laminated report whereby only major details about the stone tested are reported.

Diamond Grading

The grading of diamond is performed according to international standards.

Diamond grading consists of providing a comprehensive analysis of the quality and authenticity of diamonds based on the “4Cs” namely Cut, Clarity, Colour and Carat Weight.

All report includes security features such as an embosser and a hologram to prevent counterfeiting.

5. REGISTRATION OF JEWELLERS

Any person dealing in jewellery and/or precious or semi-precious stones has to apply for registration with the Assay Office.

Companies or individuals wishing to register with the Assay Office must submit the following documents:

For a company, société or other corporate body:

- i. The certificate of incorporation of the company or registration of the société or other corporate body;
- ii. Trade Fee Receipt issued by the Local Authority;
- iii. Business Registration Card issued under Business Registration Act 2002;
- iv. Memorandum of articles from Registrar of Companies, and
- v. The prescribed fee.

For an applicant in an individual capacity:

- i. National Identity Card or Passport;
- ii. Birth Certificate;
- iii. Trade Fee Receipt issued by the Local Authority ;
- iv. Business Registration Card issued under Business Registration Act 2002, and
- v. The prescribed fee

The application for registration is renewable for a period not exceeding three years.

Application forms can be obtained at the Assay Office or can be downloaded from our website. Online application for registration as dealer in jewellery/renewal of registration and registration of identification marks can be effected at the following website address: <http://industry.govmu.org>

6. INSPECTION VISIT

Our Authorised Officers carry out unannounced inspection visits at dealer's premises to ensure compliance with the Jewellery Act. During such visits, jewellery displayed or offered for sale as well as the marks in possession of dealer and documents relating to all purchases and sales are inspected at regular intervals.

7. VALUATION OF JEWELLERY

The Assay Office offers a valuation service whereby members of the public may have the gold content in their gold jewellery evaluated. A valuation certificate will be issued to the customer.

8. ENDORSEMENT OF OWNERSHIP DECLARATION FORM

Any person wishing to sell his/her second hand jewellery has to fill in an Ownership Declaration Form in two copies at the jewellers' business premises and produce it to the Assay Office or police together with his/her proof of identity, proof of address and the photographs of the jewellery, to have his/her name and address certified against payment of the appropriate fee.

9. FEEDBACK AND COMPLAINTS

Your suggestions and complaints are most welcomed and will be dealt with promptly. A suggestion box is at your disposal at the reception desk of the Assay Office. Complaints may also be lodged at the counter, by emailing us at assaysug@govmu.org or assay@govmu.org or by phone on 211-0612/13/14.

PART II

JEWELLERY ACT

1. DEFINITION OF JEWELLERY

Jewellery means any article for personal adornment made of gold, silver or platinum metal or of its alloy, and which exceeds one gram.

2. ASSAYING

The Assay Office offers assaying facilities to dealers who wish to know the exact fineness of the alloys of gold, silver and platinum they work with and also to those who want to improve the quality of their alloys.

3. REGISTRATION

3.1 Dealer in Jewellery

Any person who deals in jewellery, or precious or semi-precious stones and includes a person who-

- (a) manufactures, sells, imports jewellery;
- (b) exports jewellery and melted precious metal;
- (c) supplies jewellery for sale; or
- (d) imports, sells, processes precious or semi-precious stones,

is required to register with the Director.

3.2 Marks

(i) Sponsor's Mark

Any dealer who requires a sponsor's mark may make an application to the Director. The dealer shall register his sponsor's mark with the Director prior to its utilisation.

(ii) Importer's Mark/Identification Mark

Any dealer who intends to import or has imported jewellery for sale in Mauritius shall register:

- (a) either his importer's mark with the Director (a request to utilise an importer's mark will have to be made to the Director); or
- (b) the mark of identification of each manufacturer of those jewellery with the Director.

4. MARKING OF JEWELLERY

4.1 Locally Manufactured Jewellery

Any jewellery manufactured in Mauritius by a dealer or on his behalf, for sale in Mauritius, shall be marked in a legible manner as follows:

(a) For Gold Jewellery

- (i) either with the fineness mark or the state mark*; and
- (ii) with the sponsor's mark of the manufacturer.

**For jewellery of 750 and 916‰ the dealer may request the Assay Office to apply the appropriate State mark.*

(b) For Silver Jewellery

With the fineness mark.

(c) For Platinum Jewellery

With the fineness mark.

4.2 Imported Jewellery



Any jewellery imported for sale in Mauritius shall be marked in a legible manner as follows:

(a) For Gold Jewellery

- (i) with the fineness mark; and
- (ii) either with the manufacturer's identification mark or with the importer's mark of the dealer.

- (b) **For Silver Jewellery**
With the fineness mark.
- (c) **For Platinum Jewellery**
With the fineness mark.

4.3 Standard of Fineness

METALS	FINENESS MARK	FINENESS (Min)	CARAT
Gold	375	375	9
	585	583.3	14
	750	750	18
	835	833.3	20
	916	916.6	22
	999	999.9	24
Silver	830	830	
	925	925	
Platinum	950	950	

5. STATE MARKING

5.1 State Mark applied by the Assay Office

Any dealer may present a jewellery to the Director for State marking under the following conditions:

- (i) the jewellery shall bear a Sponsor's mark but no fineness mark; and
- (ii) the jewellery shall conform to the standard of fineness of either 750‰ or 916‰.

5.2 Utilisation of State mark by dealer

Any dealer who manufactures jewellery may apply to the Director to utilize the State mark.

The Director may authorize a dealer to apply the State mark on jewellery which has been manufactured by the dealer, on such terms and conditions as may be prescribed.

6. DISPLAY OF CERTIFICATES

Dealers are required to display all registration certificates issued to them by the Director, in a conspicuous place.

7. ISSUE OF RECEIPTS

Dealers are required to issue a serially numbered receipt in respect of each purchase, sale or supply of jewellery to another dealer or jewellery received for remanufacture or repairs.

A legible duplicate copy of any receipt shall at all times be kept on the dealer's business premises. This duplicate copy should be available for a period of at least 5 years after the completion of the transaction to which it relates.

A receipt shall specify:

- (a) the full name, trading name and business address of the dealer;

- (b) the date of issue of the receipt;
- (c) the full name and the address of the person from whom the jewellery is purchased or received or to whom it is sold;
- (d) a detailed description of the jewellery and any precious or semi-precious stone, including the number of items, net mass, the fineness of the precious metal and the price; and
- (e) any other particulars as may be prescribed.

8. RECORDS

All dealers must make a full and true written record of every transaction made. Separate records shall be kept for jewellery made of gold, silver or platinum. These records shall be kept for a period of not less than 5 years after the completion of the transaction to which it relates.

Dealers shall at all times keep on their business premises all records available for inspection.

9. NOTICE

The Director, may, by written notice, require any dealer to produce to him, within such time as is specified in the notice, any jewellery, precious or semi-precious stone, punch, record, receipt or document for verification or reproductions, as the case may be.

10. CESSATION OF BUSINESS

Dealers who intend to cease business must inform their intention in writing, 30 days prior to cessation.

11. OFFENCES

(1) It is an offence to:

- (a) make an addition, alteration or repair to any jewellery bearing-
 - (i) the mark of the Assay Office of another country which has been duly notified to the Director;
 - (ii) the Assay mark;
 - (iii) a Sponsor's mark;
 - (iv) the Common Control mark; or
 - (v) a fineness mark,
 without the consent of the Director;
- (b) remove, alter or deface any mark borne on a jewellery, without the written consent of the Director;
- (c) have in possession, or under control, a mark, or jewellery which bears a mark, which a person knows or should have known to be a counterfeit mark;
- (d) make use of a false or counterfeit mark or sell, or offer for sale, or display jewellery which bears a false or counterfeit mark;
- (e) sell, offer for sale, or display jewellery with a mark which is not registered;
- (f) make use of the State mark without authorization;
- (g) apply a sponsor's mark or an importer's mark to any jewellery without authorization;
- (h) apply any mark in such a way that is not legible;
- (i) produce a statement, record or document which is incorrect, false or misleading in any material particular;
- (j) obstruct or hinder the Director in the exercise of his powers or duties under this Act;
- (k) issue a receipt which is incorrect, false or misleading in any material particular;
- (l) strike any imported jewellery with a sponsor's mark;

(m) sell, offer for sale, or display any fake precious or semi-precious stone.

(2) Any person who, otherwise, breaches the Jewellery Act 2007 shall commit an offence.

12. PENALTIES

Depending on the nature, any person who commits an offence-

- (a) under paragraph 11(1) above shall, on conviction, be liable to a fine not exceeding 100,000 rupees and to imprisonment for a term not exceeding two years; or
- (b) under paragraph 11(2) shall, on conviction, be liable to a fine not exceeding 50,000 rupees and to imprisonment for a term not exceeding one year.

The Court may, in addition to imposing any penalty specified above order the forfeiture of any mark, jewellery or instrument used in the commission of the offence.

PART III

Jewellery (Dealer's Registration & Transactions) Regulations 2012

1. REGISTRATION OF DEALER IN JEWELLERY

Any person who deals in jewellery, or precious or semi-precious stones and includes a person who-

- (a) manufactures, sells, imports jewellery;
- (b) exports jewellery and melted precious metal;
- (c) supplies jewellery for sale; or
- (d) imports, sells, processes precious or semi-precious stones

is required to register with the Director. On registration, a certificate valid for a period not exceeding three years is issued to the dealer. For registration, every dealer is required to submit together with a duly filled application form-

- (a) his National Identity Card or passport together with his birth certificate; or
- (b) where the applicant is a company, société, partnership or other corporate body, the certificate of incorporation or registration of the company, société, partnership or other corporate body and a Memorandum of articles from Registrar of Companies;
- (c) an appropriate Trade Fee Receipt and business registration card issued under the Business Registration Act 2002; and
- (d) a registration fee depending on the nature of business.

An application for renewal of a registration certificate shall be made in the appropriate form at least 10 days before the expiry of the registration.

2. NATURE OF BUSINESS

- 2.1 **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).
- 2.2 **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).

3. CHANGE OF ADDRESS

- (1) A dealer has to notify, in writing, the Director-
 - (a) of any change of his name or his address of his business premises; or
 - (b) where he has opened a new outlet,and submit to the Director his registration certificate and the appropriate fee .
- (2) Upon receipt of the documents and fee referred to in paragraph (1), the Director will issue an amended registration certificate.

4. REFUSAL

- (1) The Director will inform the applicant or dealer in writing where he refuses an application for registration as a dealer or refuses to renew, suspends or 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 apply for a review of this decision by the Permanent Secretary within 15 days of the date of issue of the notification.

5. TRADE-IN JEWELLERY

- (1) Every dealer will obtain from the person offering to trade-in jewellery a declaration of ownership for that jewellery. The dealer will verify the name of that person's National Identity Card or other such document as may be approved by the Director.
- (2) A duplicate of the declaration of ownership will be issued to the person claiming ownership of the jewellery to be traded in by the dealer.
- (3) Every dealer will keep the original declaration of ownership and where available, the original receipt of 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.

6. PURCHASE OF SECOND HAND JEWELLERY

- (1) Every dealer will obtain upon purchase of second-hand jewellery by him, a declaration of ownership for that jewellery, together with a copy of that person's National Identity Card or Passport or Driving Licence or Bus Pass issued by the Ministry of Social Security, National Solidarity and Reform Institutions, proof of address and 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 will fill in 2 originals of the declaration of ownership.
- (3) The dealer will take a photograph of each second-hand jewellery being purchased by him, in the original state the person is offering for sale and shall attach a colour print of the photograph, authenticated by the dealer, to every declaration of ownership.
- (4) The person claiming ownership of the second-hand jewellery will, 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 of the Regulations.
- (5) No dealer will purchase second-hand jewellery unless the name and address of the person selling the jewellery have been certified in accordance with paragraph (4).
- (6) The Director or police will retain one copy of the declaration of ownership and attached documents, including the authenticated colour print of the photograph of the jewellery.

- (7) Where the total purchasing price of the second-hand jewellery exceeds 10,000 rupees, the dealer will effect the payment by means of crossed cheque drawn in favour of the person selling the jewellery.
- (8) Every dealer who has purchased second-hand jewellery, will hold that jewellery for 20 days from the date of the transaction.
- (9) A dealer will keep the original declaration of ownership and the attached documents, including the authenticated colour print of the photograph of the second-hand 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.

7. UNDER AGE OF 18

No dealer will trade-in jewellery or purchase second hand jewellery from any person who is under the age of eighteen (18) or who appears to be under the influence of substance abuse.

8. KEEPING RECORDS

- (a) **for jewellery received as trade-in and/or second-hand jewellery purchased from public, 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;
 - (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) **for 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) **for 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) **for 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) quarterly opening and closing balances of fine precious metal, melted precious metal or its alloys.
- (g) of any other such particulars as may be required by the Director.

9. PRICE OF GOLD

Dealers will have to display in a conspicuous place a notice, of minimum size 210mm x 297mm (A4) and letter size of at least 12mm 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.

10. PURCHASING PRICE OF SECOND HAND JEWELLERY

- (i) Dealer will not purchase second hand jewellery at a price which is less than the chargeable price which is calculated on the spot gold price quoted by the Bank of Mauritius.
- (ii) Pursuant to paragraph (i), a dealer may levy a service charge not exceeding 30% of the calculated price of jewellery.

11. TEST REPORT

- (i) No person will issue any test report certifying the fineness of gold unless he operates an accredited precious metal laboratory.
- (ii) Where a dealer sells melted gold alloy or locally refined gold to another dealer, it will have to be accompanied by an assay report issued by the Assay Office or an accredited precious metal laboratory certifying the fineness determined by fire assay.

12. VALUATION SERVICE

Any person may have the gold content of their jewellery valued at the Assay Office against payment of the corresponding fee. A valuation certificate will be issued to that person.

13. EXPORT

- (i) The Director-General of the Mauritius Revenue Authority may, prior to the export of any melted precious metal or scrap precious metal excluding industrial precious metal wastes-
 - (a) require a dealer to produce his registration certificate; and
 - (b) carry out an inspection of the melted precious metal or scrap precious metal intended to be exported.

14. OFFENCES

- (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;
 - (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;
 - (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
 - (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.
 - (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
- (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.

(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.

NOTE

1. The Declaration of Ownership forms can be downloaded from our website or can be collected at our Counter.
2. The consolidated version of the Jewellery Act and its Regulations is available on our website: <https://industry.govmu.org>. However, kindly note that the electronic version is for information only and that the authoritative version of the Act and its regulations is the one published in the Government Gazette of Mauritius.

For further information, contact:

Assay Office
11th & 12th Floor, Ken Lee Tower,
Cnr Barracks & St Georges Streets
Port Louis

Tel: (230) 211-0612/13/14

Fax: (230) 211-0615

Gold Price Hotline: 8966

E-mail: assay@govmu.org

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