

# **Income Tax (Construction of Housing Estates) Regulations 2022**

**GN No. 74 of 2022**

**Government Gazette of Mauritius No. 51 of 9 April 2022**

## **THE INCOME TAX ACT**

### **Regulations made by the Minister under section 161 of the Income Tax Act**

- 1.** These regulations may be cited as the **Income Tax (Construction of Housing Estates) Regulations 2022**.
- 2.** In these regulations -  
  
"Act" means the Income Tax Act;  
  
"COVID-19 period for the year 2021" has the same meaning as in paragraph (b) of the definition of "COVID- 19 period" under the Interpretation and General Clauses Act.
- 3.** Regulation 4 shall apply to the construction of a housing estate by a company registered under section 161A(45) of the Act on or after 7 August 2020 and where the construction of the housing estate falls within the COVID- 19 period for the year 2021.
- 4.** For the purposes of benefiting from exemption of registration duty and land transfer tax under section 27 of the Registration Duty Act and section 45A(9) of the Land (Duties and Taxes) Act -
  - (a) the construction of a housing estate shall be completed not later than 30 June 2022; and
  - (b) the transfer by the company of a plot of land together with a housing unit or by way of a *vente en l'état futur d'achèvement* under article 1601-3 of the Code Civil Mauricien shall be made not later than 31 December 2022.

Made by the Minister on 6 April 2022.