

## **Land (Duties and Taxes) (Construction of Housing Estates) Regulations 2022**

**GN No. 75 of 2022**

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

### **THE LAND (DUTIES AND TAXES) ACT**

#### **Regulations made by the Minister under section 47 of the Land (Duties and Taxes) Act**

- 1.** These regulations may be cited as the **Land (Duties and Taxes) (Construction of Housing Estates) Regulations 2022**.
- 2.** In these regulations -  
  
"Act" means the Land (Duties and Taxes) 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 Income Tax 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.** The transfer or *vente en état futur d'achèvement* (VEFA) by a company of a housing unit forming part of a housing estate shall be exempted from payment of land transfer tax under the Act, provided the transfer is made on or before 31 December 2022 in respect of a housing unit falling under section 45A(9)(b)(iii) of the Act.

Made by the Minister on 6 April 2022.